

MASTER INDEX OF THE NATIONAL TAX JOURNAL, 1948-1997

- AARON, HENRY J. *Some Criticisms of Tax Burden Indices.* 18, 3, 1965, 313-6.
- AARON, HENRY J. *The Differential Price Effects of a Value-Added Tax.* 21, 2, 1968, 162-75.
- AARON, HENRY J. *What is a Comprehensive Tax Base Anyway?* 22, 4, 1969, 543-9.
- AARON, HENRY J. *Tax Prospects: Implications of Budget Problems.* 36, 3, 1983, 265-73.
- AARON, HENRY J. *Social Security: The LaBrea Tar Pits of Public Policy.* 43, 3, 1990, 363-9.
- AARON, HENRY J. *Tax Issues in Health Care Reform.* 47, 2, 1994, 407-16.
- AARON, HENRY J., and ALICIA H. MUNNELL. *Reassessing the Role for Wealth Transfer Taxes.* 45, 2, 1992, 119-43.
- AARON, HENRY J., FRANK S. RUSSEK, JR., and NEIL M. SINGER. *Tax Reform and the Composition of Investment.* 25, 1, 1972, 1-13.
- ABIZADEH, SOHRAB, and JOHN GRAY. *Wagner's Law: A Pooled Time-Series, Cross-Section Comparison.* 38, 2, 1985, 209-18.
- ABRAMS, BURTON A., and MARK D. SCHMITZ. *The Crowding-Out Effect of Governmental Transfers on Private Charitable Contributions: Cross-Section Evidence.* 37, 4, 1984, 563-8.
- ABRAMS, BURTON A., and MARK D. SCHMITZ. *The Crowding-Out Effect of Government Transfers: A Rejoinder.* 38, 4, 1985, 575-6.
- ABRUTYN, STEPHANIE, and ROBERT W. TURNER. *Taxes and Firms' Dividend Policies: Survey Results.* 43, 4, 1990, 491-6.
- ACKERMAN, SUSAN, and DAVID OTT. *An Analysis of the Revenue Effects of Proposed Substitutes for Tax Exemption of State and Local Bonds.* 23, 4, 1970, 397-406.
- ADAMACHE, KILLARD W., and FRANK A. SLOAN. *Fringe Benefits: To Tax or Not to Tax?* 38, 1, 1985, 47-64.
- ADAMS, ROY D. *The Demise of Corporations in Harberger's Incidence Model.* 30, 1, 1977, 91-2.
- ADAMS, ROY D., and DAVID JOHN WALKER. *The Lifetime Incidence of Consumption Sales Taxes.* 30, 4, 1977, 463-6.
- ADELMAN, M. A. *The Burden of the Corporate Income Tax, Reply to Messrs. Ratchford and Han.* 11, 2, 1958, 183-4.

- ADLER, NORMAN. *Federal-State Cooperation in the Administration of the Income Tax—The Wisconsin Experience*. 12, 3, 1959, 193–203.
- ADLER, NORMAN. *Taxpayer Compliance in Reporting Dividend Income in Wisconsin*. 13, 1, 1960, 86–92.
- AGELL, JONAS, PETER ENGLUND, and JAN SÖDERSTEN. *Tax Reform of the Century—the Swedish Experiment*. 49, 4, 1996, 643–64.
- AGUIRRE, CARLOS A., and PARTHASARATHI SHOME. *The Mexican Value-Added Tax (VAT): Methodology for Calculating the Base*. 41, 4, 1988, 543–54.
- AHUJA, S. P. *Some Observations on "Fiscal Reform and Economic Growth."* 19, 2, 1966, 200–3.
- AINSWORTH, KENNETH G. *A Comment on Professor Monypenny's Political Analysis of Federal Grants-in-Aid*. 13, 3, 1960, 282–4.
- AKIN, JOHN S. *Fiscal Capacity and the Estimation Method of the Advisory Commission on Intergovernmental Relations*. 26, 2, 1973, 275–91.
- AKIN, JOHN S. *Estimates of State Resource Constraints Derived from a Specific Utility Function: An Alternative Measure of Fiscal Capacity*. 32, 1, 1979, 61–71.
- AKIN, JOHN S. *Estimates of State Resource Constraints Derived from a Specific Utility Function: An Alternative Measure of Fiscal Capacity: Reply*. 33, 4, 1980, 507–8.
- ALBERTS, WILLIAM W., and RICHARD P. CASTANIAS, II. *The Impact of Changes in Tax Depreciation Rates on Holding Periods for Real Estate Investments*. 35, 1, 1982, 43–54.
- ALBRECHT, WILLIAM, and THOMAS POGUE. *AFDC Tax Rates, Work Incentives, and Welfare Reform: A Comment*. 31, 2, 1978, 191–5.
- ALEXANDER, DONALD C. *What Are the Federal Tax Administrators Doing?* 27, 3, 1974, 413–7.
- ALLEN, H. K. *Illinois Commission Studies Tax Problems*. 2, 3, 1949, 259–71.
- ALLEN, H. KENNETH, and RICHARD F. FRYMAN. *Comparison of Revenues and Expenditures in Income and Non-Income Tax States in 1962*. 17, 4, 1964, 357–64.
- ALM, JAMES. *What is an "Optimal" Tax System?* 49, 1, 1996, 117–33.
- ALM, JAMES, and WILLIAM BECK. *Tax Amnesties and Compliance in the Long Run: A Time Series Analysis*. 46, 1, 1993, 53–60.
- ALM, JAMES, BETTY R. JACKSON, and MICHAEL MCKEE. *Estimating the Determinants of Taxpayer Compliance with Experimental Data*. 45, 1, 1992, 107–14.
- ALM, JAMES, MICHAEL MCKEE, and WILLIAM BECK. *Amazing Grace: Tax Amnesties and Compliance*. 43, 1, 1990, 23–37.
- ALM, JAMES, MICHAEL MCKEE, and MARK SKIDMORE. *Fiscal Pressure, Tax Competition, and the Introduction of State Lotteries*. 46, 4, 1993, 463–76.
- ALM, JAMES, and LESLIE A. WHITTINGTON. *Does the Income Tax Affect Marital Decisions?* 48, 4, 1995, 565–72.
- ALM, JAMES, and LESLIE A. WHITTINGTON. *The Rise and Fall and Rise . . . of the Marriage Tax*. 49, 4, 1996, 571–89.
- ALPER, NEIL O., ROBERT B. ARCHIBALD, and ERIC JENSEN. *At What Price Vanity?: An Econometric Model of the Demand for Personalized License Plates*. 40, 1, 1987, 103–9.

- ALSTOTT, ANNE L. *The Earned Income Tax Credit and Some Fundamental Institutional Dilemmas of Tax-Transfer Integration*. 47, 3, 1994, 609-19.
- ALSTOTT, ANNE L., and JAMES B. MACKIE. *Approaches to Corporate Integration: The Treasury Department Report*. 45, 3, 1992, 209-23.
- ALTSHULER, ROSANNE. *A Dynamic Analysis of the Research and Experimentation Credit*. 41, 4, 1988, 453-66.
- ALTSHULER, ROSANNE, and PAOLO FULGHIERI. *Incentive Effects of Foreign Tax Credits on Multinational Corporations*. 47, 2, 1994, 349-61.
- ALTSHULER, ROSANNE, and AMY ELLEN SCHWARTZ. *On the Progressivity of the Child Care Tax Credit: Snapshot versus Time-Exposure Incidence*. 49, 1, 1996, 55-71.
- AMERKHAIL, VALERIE, ROBERT LUCKE, and ROSEMARY D. MARCUSS. *Revenue Estimation and Comprehensive Tax Reform*. 38, 3, 1985, 373-94.
- AMERKHAIL, VALERIE, GILLIAN M. SPOONER, and EMIL M. SUNLEY. *The Fall and Rise of the U.S. Corporate Tax Burden*. 41, 3, 1988, 273-84.
- ANDERSON, JOHN E. *Tax Increment Financing: Municipal Adoption and Growth*. 43, 2, 1990, 155-63.
- ANDERSON, JOHN JR. *Tax Policy and State Legislation Capabilities*. 25, 3, 1972, 369-72.
- ANDERSON, ROBERT J., JR., and JAMES E. WILEN. *The Proposed Pure Air Tax of 1972: Some Cautionary Comments on Missionary Zeal*. 27, 1, 1974, 151-62.
- ANDREWS, W. D. *What's Fair About Death Taxes?* 26, 3, 1973, 465-9.
- ANDREWS, R. B., and JEROME J. DASSO. *The Influence of Annexation on Property Tax Burdens*. 14, 1, 1961, 88-97.
- ANDREWS, WILLIAM H., and TAULMAN A. MILLER. *Unemployment Benefits, Experience Rating, and Employment Stability*. 7, 3, 1954, 193-209.
- ANTON, THOMAS J. *The Regional Distribution of Federal Expenditures, 1971-1980*. 36, 4, 1983, 429-42.
- ARAK, MARCELLE, LAURIE GOODMAN, and ANDREW SILVER. *Premium and Discount Securities: Relative Tax Advantage Under the Deficit Reduction Act of 1984*. 39, 1, 1986, 65-77.
- ARAK, MARCELLE, and K. GUENTNER. *The Market for Tax-Exempt Issues: Why Are the Yields So High?* 36, 2, 1983, 145-61.
- ARMSTRONG, KENNETH P. *Effect of Federal Ownership of Real Estate Upon Local Self-Government in the District of Columbia*. 2, 4, 1949, 343-8.
- ARNOLD, JAMES A., JR. *Budget Estimates and Tax Policy: The New Jersey Experience*. 6, 4, 1953, 386-92.
- ARONSON, J. RICHARD. *Intangible Taxes: A Wisely Neglected Revenue Source for States*. 19, 2, 1966, 184-6.
- ARONSON, J. RICHARD. *A Comment on Optimality in Local Debt Limitation*. 24, 1, 1971, 107-8.
- ARONSON, J. RICHARD, and ARTHUR E. KING. *Is There a Fiscal Crisis Outside of New York?* 31, 2, 1978, 153-63.

- ARONSON, J. RICHARD, and PETER J. LAMBERT. *Decomposing the Gini Coefficient to Reveal the Vertical, Horizontal, and Reranking Effects of Income Taxation*. 47, 2, 1994, 273-94.
- ARONSON, J. RICHARD, and ELI SCHWARTZ. *Financing Public Goods and the Distribution of Population in a System of Local Governments*. 26, 2, 1973, 137-60.
- ASCH, PETER. *Some Implications of Sales Tax Reciprocity*. 21, 2, 1968, 176-82.
- ASKARI, HOSSEIN. *Federal Taxes and the Internal Rate of Return on Owner Occupied Housing*. 25, 1, 1972, 101-5.
- ATEN, ROBERT H. *Discussion of "The Effect of Federal, State and Local Tax Rates on Capital Gains: New York State's Experience" by Frans Seastrand*. 41, 3, 1988, 439-44.
- ATKINSON, ANTHONY B. *The Welfare State and Economic Performance*. 48, 2, 1995, 171-98.
- ATTIYEH, RICHARD, and ROBERT F. ENGLE. *Testing Some Propositions About Proposition 13*. 32, 2s, 1979, 131-46.
- AUERBACH, ALAN J. *Whither the Corporate Tax?: Reform after ACRS*. 35, 3, 1982, 275-86.
- AUERBACH, ALAN J. *Capital Gains Taxation and Tax Reform*. 42, 3, 1989, 391-401.
- AUERBACH, ALAN J. *Taxes and Spending in the Age of Deficits: A View from Washington and Academe*. 45, 3, 1992, 239-41.
- AUERBACH, ALAN J. *Public Finance in Theory and Practice*. 46, 4, 1993, 519-26.
- AUERBACH, ALAN J. *Measuring the Impact of Tax Reform*. 49, 4, 1996, 665-73.
- AUERBACH, ALAN J. *Quantifying the Current U.S. Fiscal Imbalance*. 50, 3, 1997, 387-98.
- AUERBACH, ALAN J., and LAURENCE J. KOTLIKOFF. *Simulating Alternative Social Security Responses to the Demographic Transition*. 38, 2, 1985, 153-68.
- AULD, D. A. L. *The Impact of Taxes on Wages and Prices*. 27, 1, 1974, 147-50.
- AULD, D. A. L., and G. BRENNAN. *Fiscal Policy Over the Postwar Business Cycles: Comment*. 21, 4, 1968, 479-80.
- AULD, D. A. L., and GAIL C. A. COOK. *Suburban-Central City Exploitation Thesis: A Comment*. 25, 4, 1972, 595-7.
- AULL, G. H. *The Situation and Outlook for Property Taxation in the South*. 12, 1, 1959, 86-92.
- AUTEN, GERALD E., LEONARD E. BURMAN, and WILLIAM C. RANDOLPH. *Estimation and Interpretation of Capital Gains Realization Behavior: Evidence from Panel Data*. 42, 3, 1989, 353-74.
- AUTEN, GERALD E., JAMES M. CILKE, and WILLIAM C. RANDOLPH. *The Effects of Tax Reform on Charitable Contributions*. 45, 3, 1992, 267-90.
- AUTEN, GERALD E., and EDWARD H. ROBB. *A General Model for State Tax Revenue Analysis*. 29, 4, 1976, 422-35.
- AVAUT, JOHN, ALEX GANZ, and DANIEL M. HOLLAND. *Tax Relief and Reform in Massachusetts*. 32, 2s, 1979, 289-304.
- AVI-YONAH, REUVEN S. *Comment on Grubert and Newlon, "The International Implications of Consumption Tax Proposals"*. 49, 2, 1996, 259-65.

- BACK, KENNETH. *Opening Remarks*. 24, 3, 1971, 273-4.
- BACKMAN, JULES, and ERNEST KURNOW. *Pricing of Government Services*. 7, 2, 1954, 121-40.
- BAER, DONALD E. *The Retail Sales Tax in a Developing Country: Costa Rica and Honduras*. 24, 4, 1971, 465-73.
- BAHL, ROY W. *Estimating the Equity and Budgetary Effects of Financial Assumption*. 29, 1, 1976, 54-72.
- BAHL, ROY W. *Fiscal Retrenchment in a Declining State: The New York Case*. 32, 2s, 1979, 277-87.
- BAHL, ROY W. *Urban Government Finance and Federal Income Tax Reform*. 40, 1, 1987, 1-18.
- BAHL, ROY W., RICHARD D. GUSTELY, and MICHAEL J. WASYLENKO. *The Determinants of Local Government Police Expenditures: A Public Employment Approach*. 31, 1, 1978, 67-79.
- BAHL, ROY W., and BERNARD JUMP. *The Budgetary Implications of Rising Employee Retirement System Costs*. 27, 3, 1974, 479-90.
- BAHL, ROY W., and DAVID PURYEAR. *Regional Tax Base Sharing: Possibilities and Implications*. 29, 3, 1976, 328-35.
- BAHL, ROY W., and KENNETH L. SHELLHAMMER. *Evaluating the State Business Tax Structure: An Application of Input-Output Analysis*. 22, 2, 1969, 203-16.
- BAHL, ROY W., and DAVID L. SJOQUIST. *The State and Local Fiscal Outlook: What Have We Learned and Where Are We Headed?* 43, 3, 1990, 321-42.
- BAHL, ROY W., and J. J. WARFORD. *Interstate Distribution of Benefits from the Federal Budgetary Process*. 24, 2, 1971, 169-76.
- BAHL, ROY W., and ROBERT J. SAUNDERS. *Determinants of Changes in State and Local Government Expenditures*. 18, 1, 1965, 50-7.
- BAILEY, MARTIN J. *Inflation and Tax-Induced Resource Misallocation*. 33, 3, 1980, 275-8.
- BAKER, R. PALMER, JR., and GARY I. FRITZHAND. *United States Federal Income Taxation of Foreign-Flag Shipping Earnings*. 26, 4, 1973, 537-51.
- BAKUJA, JON, and EUGENE STEUERLE. *Individual Income Taxation Since 1948*. 44, 4, 1991, 451-75.
- BAKLANOFF, ERIC N. *Taxation of United States-Owned Copper Companies in Chile: Economic Myopia vs. Long-Run Self-Interest*. 14, 1, 1961, 81-7.
- BALCH, BRUCE LEE. *Individual Income Taxes and Housing*. 11, 2, 1958, 168-82.
- BALET, J. W. *Application of the LIFO Inventory Method to Income Tax Depreciation for Public Utilities*. 1, 4, 1948, 322-9.
- BALL, ROBERT M. *Social Security and Private Pension Plans*. 27, 3, 1974, 467-71.
- BALLARD, CHARLES L., JOHN B. SHOVEN, and JOHN WHALLEY. *The Total Welfare Cost of the United States Tax System: A General Equilibrium Approach*. 38, 2, 1985, 125-40.
- BALLENTINE, J. GREGORY. *Remarks on Raising Revenues*. 36, 3, 1983, 275-7.
- BALLENTINE, J. GREGORY, DANIEL HALPERIN, JOSEPH A. PECHMAN, RUDOLPH G. PENNER, and LESTER C. THUROW. *Roundtable Discussion: Where is Our Tax Structure Going and Where Should it Go?* 35, 3, 1982, 307-22.

- BARATZ, MORTON S., and HELEN T. FARR. *Is Municipal Finance Fiscally Perverse?* 12, 3, 1959, 276-84.
- BARBER, ARTHUR B. *A Suggested Shot at a Gordian Knot of Income Apportionment.* 13, 3, 1960, 243-51.
- BARBER, ARTHUR B. *"Nonapportionable Income" Under a Uniform State Net Income Tax Law Imposed by Congress.* 16, 2, 1963, 147-58.
- BARBER, ARTHUR B. *State Income Tax Uniformity Concerning Taxable Units.* 16, 4, 1963, 354-64.
- BARHAM, VICKY, SATYA N. PODDAR, and JOHN WHALLEY. *The Tax Treatment of Insurance Under a Consumption Type, Destination Basis VAT.* 40, 2, 1987, 171-82.
- BARKUME, ANTHONY J. *Criteria for Voting Judgments on a Property Tax Initiative: An Analysis of the Watson Amendment.* 29, 4, 1976, 448-60.
- BARLEV, BENZION, and HAIM LEVY. *Loss Carryback and the Carryover Provision: Effectiveness and Economic Implications.* 28, 2, 1975, 173-84.
- BARLOW, JOEL. *The Tax Law Bias Investment in Production Facilities.* 26, 3, 1973, 415-37.
- BARLOW, ROBIN. *A Comment on Alternative Federal Policies for Stimulating State and Local Expenditures.* 22, 2, 1969, 282-5.
- BARRETT, KEVIN STANTON. *Panel-Data Estimates of Charitable Giving: A Synthesis of Techniques.* 44, 3, 1991, 365-81.
- BARRETT, KEVIN STANTON, ANYA M. McGUIRK, and RICHARD STEINBERG. *Further Evidence on the Dynamic Impact of Taxes on Charitable Giving.* 50, 2, 1997, 321-34.
- BARRON, J. F. *Lifo Cost or Market—Sound Accounting Principle or Tax Device?* 12, 4, 1959, 367-73.
- BARRON, JOHN M., and WESLEY MELLOW. *Interstate Differences in Unemployment Insurance.* 34, 1, 1981, 105-13.
- BARTHOLD, THOMAS A. *How Should We Measure Distribution?* 46, 3, 1993, 291-9.
- BARTHOLD, THOMAS A., and ROBERT PLOTNICK. *Estate Taxation and Other Determinants of Charitable Bequests.* 37, 2, 1984, 225-37.
- BARTIK, TIMOTHY J. *Jobs, Productivity, and Local Economic Development: What Implications Does Economic Research Have for the Role of Government?* 47, 4, 1994, 847-61.
- BATES, LAURIE J., and REXFORD E. SANTERRE. *Property Tax Collector Performance and Pay.* 46, 1, 1993, 23-31.
- BEARD, T. R. *Progressive Income Taxation, Income Redistribution, and the Consumption Function.* 13, 2, 1960, 168-77.
- BEATON, JAMES R. *Family Tax Burdens by Income Levels.* 15, 1, 1962, 14-25.
- BEATON, W. PATRICK. *The Determinants of Police Protection Expenditures.* 27, 2, 1974, 335-49.
- BEAZER, WILLIAM F. *Expected Income Changes and the Lock-In Effect of the Capital Gains Tax.* 19, 3, 1966, 308-18.
- BECK, JOHN H. *An Analysis of the Supply-Side Effects of Tax Cuts in an IS-LM Model.* 32, 4, 1979, 493-9.

- BECK, JOHN H. *Perverse Effects of Partial Taxation of Unemployment Benefits*. 35, 2, 1982, 223-8.
- BECK, JOHN H. *Nonmonotonic Demand for Municipal Services: Variation Among Communities*. 37, 1, 1984, 55-67.
- BECK, JOHN H. *User Charges as a Delegation Mechanism: Comment*. 40, 2, 1987, 275-8.
- BECK, JOHN H. *Measuring Government Performance: Comment*. 43, 2, 1990, 217-8.
- BECK, MORRIS. *British Anti-Inflationary Tax on Distributed Corporate Profits*. 1, 3, 1948, 275-7.
- BECK, MORRIS. *Ability to Shift the Corporate Income Tax: Seven Industrial Groups*. 3, 3, 1950, 248-56.
- BECK, MORRIS. *Ability to Shift the Corporate Income Tax: Correction*. 3, 4, 1950, 353.
- BECK, MORRIS. *Carryover of Business Losses*. 6, 1, 1953, 69-85.
- BECK, MORRIS. *Determinants of the Property Tax Level: A Case Study of Northeastern New Jersey*. 18, 1, 1965, 74-7.
- BECK, MORRIS. *The Expanding Public Sector: Some Contrary Evidence*. 29, 1, 1976, 15-21.
- BECK, MORRIS. *On Measuring Public Sector Shares*. 34, 4, 1981, 487-8.
- BECKER, CHARLES, and DON FULLERTON. *Income Tax Incentives to Promote Saving*. 33, 3, 1980, 331-51.
- BEEBE, JACK H. *Proposition 13 and the Cost of California Debt*. 32, 2s, 1979, 243-59.
- BEHRENS, JOHN O. *The Public and the Publicans Talk Taxes*. 26, 2, 1973, 221-32.
- BEIDLEMAN, CARL R. *Economic Depreciation in a Capital Goods Industry*. 29, 4, 1976, 379-90.
- BELL, CHRISTOPHER ROSS. *The Assignment of Fiscal Responsibility in a Federal State: An Empirical Assessment*. 41, 2, 1988, 191-207.
- BELL, DAVID N. F., ERIC J. LEVIN, and ROBERT E. WRIGHT. *Indexed Bonds, Expected Inflation, and Tax Clientele Bias*. 50, 2, 1997, 315-20.
- BELL, EDWARD B., DIRAN BODENHORN, and ALLAN J. TAUB. *Ranking Alternative Taxable Income Streams*. 36, 2, 1983, 225-31.
- BELL, MICHAEL, and RONALD C. FISHER. *State Limitations on Local Taxing and Spending Powers: Comment and Re-evaluation*. 31, 4, 1978, 391-5.
- BELLAMY, CAROL. *Remarks on "A View from the Trenches"*. 37, 3, 1984, 451-2.
- BENDICK, MARC, JR. *Designing Circuit Breaker Property Tax Relief*. 27, 1, 1974, 19-28.
- BENEWITZ, MAURICE C. *Theoretical Effect of Income Averaging for Tax Purposes on Investment Incentives*. 6, 2, 1953, 194-6.
- BENEWITZ, MAURICE C. *Equity and Maximum Benefits in Unemployment Insurance*. 10, 4, 1957, 339-44.
- BENEWITZ, MAURICE C. *The 1958 Temporary Unemployment Compensation Act*. 11, 4, 1958, 335-46.

- BENJAMIN, JOHN D., and C. F. SIRMANS. *Who Benefits from Mortgage Revenue Bonds?* 40, 1, 1987, 115-20.
- BENKER, KAREN M. *Tax Expenditure Reporting: Closing the Loophole in State Budget Oversight.* 39, 4, 1986, 403-17.
- BENNETT, JAMES P., and BRUCE R. RIGGS. *Forecasting Receipts from the Federal Individual Income Tax.* 21, 4, 1968, 425-36.
- BENNION, FRED W. *Veteran Tax Exemption in Wyoming.* 11, 4, 1958, 377-8.
- BENTICK, BRIAN L. *Property and Income Taxation in Rural Industries with Different Rotation Periods.* 33, 2, 1980, 219-25.
- BENTICK, BRIAN L. *A Tax on Land Value May Not be Neutral.* 35, 1, 1982, 113.
- BERG, SANFORD V., and EMERY JAY YELTON. *Profits, Payments, and Complementary Products: Additional Ways to Improve Pari-Mutuel Taxation.* 29, 2, 1976, 191-9.
- BERGLAS, EITAN. *The Effect of the Public Sector on the Base of the Value Added Tax.* 24, 4, 1971, 459-64.
- BERGSTROM, TED. *Do Governments Spend Too Much?* 32, 2s, 1979, 81-6.
- BERNARD, VICTOR L., and CARLA HAYN. *Inflation and the Distribution of the Corporate Income Tax Burden.* 39, 2, 1986, 171-87.
- BERNEY, ROBERT E. *The Effect of Corporate Loss Carry-Overs on Stabilization.* 20, 2, 1967, 149-54.
- BEROLZHEIMER, JOSEF. *International Statistics on Government Finances and Activities.* 3, 2, 1950, 134-52.
- BERRY, R. ALBERT. *Presumptive Income Taxes on Agricultural Land: The Case of Colombia.* 25, 2, 1972, 169-81.
- BEZDEK, ROGER H., and ERNEST M. ZAMPELLI. *State and Local Government Tax Expenditures Relating to the Federal Government.* 39, 4, 1986, 533-8.
- BHATIA, KUL B. *Capital Gains, the Distribution of Income, and Taxation.* 27, 2, 1974, 319-33.
- BHATIA, MOHINDER S. *Tax Exemption in a Developing Economy.* 13, 4, 1960, 341-9.
- BIERMAN, HAROLD, JR. *The Case for Immediate Expensing of Plant and Equipment for Tax Purposes.* 19, 2, 1966, 138-43.
- BILLINGS, C. DAVID, and ANDY SHERBO, JR. *Differential Tax Incidence of State Educational Grant-in-Aid Programs in Iowa: A Correction.* 27, 4, 1974, 663-7.
- BILLINGS, R. BRUCE, and ROGER NILS FOLSOM. *Voter Perception of Property Tax Incidence as Revealed by School Expenditure Decisions.* 33, 4, 1980, 459-71.
- BIRD, RICHARD M. *A National Tax on the Unimproved Value of Land: The Australian Experience, 1910-1952.* 13, 4, 1960, 386-92.
- BIRD, RICHARD M. *Countercyclical Variations of Depreciation Allowances in the United Kingdom.* 16, 1, 1963, 41-55.
- BIRD, RICHARD M. *A Note on "Tax Sacrifice" Comparisons.* 17, 3, 1964, 303-8.
- BIRD, RICHARD M. *A Tax Incentive for Sales: The Canadian Experience.* 18, 3, 1965, 277-85
- BIRD, RICHARD M. *Comment on Henry Aaron's Article.* 18, 3, 1965, 317-8.

- BIRD, RICHARD M. *Tax-Subsidy Policies for Regional Development*. 19, 2, 1966, 113-24.
- BIRD, RICHARD M. *International Aspects of Integration*. 28, 3, 1975, 302-14.
- BIRD, RICHARD M. *On the Importance of Tax Details: Joint vs. Individual Filing*. 31, 2, 1978, 203-4.
- BIRD, RICHARD M. *Closing the Scissors, or the Real Public Sector has Two Sides*. 35, 4, 1982, 477-81.
- BIRD, RICHARD M. *Threading the Fiscal Labyrinth: Some Issues in Fiscal Decentralization*. 46, 2, 1993, 207-27.
- BIRNBAUM, JEFFREY H. *Showdown at Gucci Gulch*. 40, 3, 1987, 357-61.
- BISHOP, GEORGE A. *The Tax Burden by Income Class, 1958*. 14, 1, 1961, 41-58.
- BISHOP, GEORGE A. *Stimulative Versus Substitutive Effects of State School Aid in New England*. 17, 2, 1964, 133-43.
- BISHOP, GEORGE A. *Income Redistribution in the Framework of the National Income Accounts*. 19, 4, 1966, 378-90.
- BITTKER, BORIS I. *Accounting for Federal "Tax Subsidies" in the National Budget*. 22, 2, 1969, 244-61.
- BITTKER, BORIS I. *The Tax Expenditure Budget—A Reply to Professors Surrey and Hellmuth*. 22, 4, 1969, 538-42.
- BITTKER, BORIS I. *Tax Shelters and Tax Capitalization, or Does the Early Bird Get a Free Lunch?* 28, 4, 1975, 416-9.
- BLACK, DAVID E. *The Nature and Extent of Effective Property Tax Rate Variation Within the City of Boston*. 25, 2, 1972, 203-10.
- BLACK, DAVID E. *The Incidence of Differential Property Taxes on Urban Housing: Some Further Evidence*. 27, 2, 1974, 367-9.
- BLACK, DAVID E. *Property Tax Incidence: The Excise-Tax Effect and Assessment Practices*. 30, 4, 1977, 429-34.
- BLACK, DAVID E., KENNETH A. LEWIS, and CHARLES R. LINK. *Wealth Neutrality and the Demand for Education*. 32, 2, 1979, 157-64.
- BLACK, DAVID E., KENNETH A. LEWIS, and CHARLES R. LINK. *Wealth Neutrality and the Demand for Education: A Response*. 33, 2, 1980, 239-41.
- BLACKBURN, JOHN O. *Intangible Taxes: A Neglected Revenue Source for States*. 18, 2, 1965, 214-8.
- BLACKLEY, PAUL R., and LARRY DeBOER. *Explaining State Government Discretionary Revenue Increases in Fiscal Years 1991 and 1992*. 46, 1, 1993, 1-12.
- BLACKMON, JOHN A. *What Are the State and Local Administrators Doing?* 27, 3, 1974, 419-24.
- BLAIR, ANDREW R., FRANK GIARRATANI, and MICHAEL H. SPIRO. *Incidence of the Amusement Tax*. 40, 1, 1987, 61-9.
- BLANK, DAVID M. *Reform of State-Local Fiscal Relations in New York, I*. 3, 4, 1950, 326-47.
- BLANK, DAVID M. *Reform of State-Local Fiscal Relations in New York, II*. 4, 1, 1951, 77-91.

- BLANK, DAVID M. *The Role of the Real Property Tax in Municipal Finance*. 7, 4, 1954, 319-26.
- BLINDER, ALAN S. *Can Income Tax Increases Be Inflationary? An Expository Note*. 26, 2, 1973, 295-301.
- BLINDER, ALAN S., ROGER H. GORDON, and DONALD E. WISE. *Reconsidering the Work disincentive Effects of Social Security*. 33, 4, 1980, 431-42.
- BLINDER, ALAN S., ROGER H. GORDON, and DONALD E. WISE. *Rhetoric and Reality in Social Security Analysis—A Rejoinder*. 34, 4, 1981, 473-8.
- BLITMAN, SAMUEL. *Consolidated Returns in the Federal Tax System*. 8, 3, 1955, 260-74.
- BLOCH, HENRY S. *Economic Objectives of Gratuitous Transfer Taxation*. 4, 2, 1951, 139-47.
- BLOOM, HOWARD S. *Public Choice and Private Interest: Explaining the Vote for Property Tax Classification in Massachusetts*. 32, 4, 1979, 527-34.
- BLOUGH, ROY. *Measurement Problems of the Excess Profits Tax*. 1, 4, 1948, 353-65.
- BLOUGH, ROY. *Fiscal Policy in a Defense Economy*. 3, 4, 1950, 273-82.
- BLUM, ROBERT. *Moderator's Remarks: Estate and Gift Taxation*. 26, 3, 1973, 439-40.
- BLUM, WALTER J. *Tax Policy in a Democratic Society*. 2, 2, 1949, 97-109.
- BLUM, WALTER J. *Taxation of Capital Gains in the Light of Recent Economic Developments—Some Observations*. 18, 4, 1965, 430-6.
- BLUMENTHAL, MARSHA, and JOEL SLEMROD. *The Compliance Cost of the U.S. Individual Income Tax System: A Second Look After Tax Reform*. 45, 2, 1992, 185-202.
- BOARNET, MARLON G. *Infrastructure Services and the Productivity of Public Capital: The Case of Streets and Highways*. 50, 1, 1997, 39-57.
- BOATSMAN, JAMES R., and SANJAY GUPTA. *Taxes and Corporate Charity: Empirical Evidence from Micro-Level Panel Data*. 49, 2, 1996, 193-213.
- BOEHNER, LEONARD BRUCE. *Canadian Investment Companies and Tax Savings*. 9, 2, 1956, 166-76.
- BOELAERT, REMI. *Political Fragmentation and Inequality of Fiscal Capacity in the Milwaukee SMSA*. 23, 1, 1970, 83-8.
- BOGART, WILLIAM T. *Observable Heterogeneity and the Demand for Local Public Spending*. 44, 2, 1991, 213-23.
- BOGART, WILLIAM T., DAVID F. BRADFORD, and MICHAEL G. WILLIAMS. *Incidence Effects of a State Fiscal Policy Shift: The Florio Initiatives in New Jersey*. 45, 4, 1992, 371-87.
- BOGART, WILLIAM T., and BRIAN A. CROMWELL. *How Much More is a Good School District Worth?* 50, 2, 1997, 215-32.
- BOHANON, CECIL E. *The Tax-Price Implications of Bracket-Creep*. 36, 4, 1983, 535-8.
- BOLSTER, PAUL J., and VAHAN JANJIGIAN. *Dividend Policy and Valuation Effects of the Tax Reform Act of 1986*. 44, 4, 1991, 511-8.
- BOLTON, DALE L. *Some Aspects of Equalizing Educational Opportunity and Taxation Burden*. 11, 4, 1958, 354-61.

- BONAFIDE, ROBERT T. *A View from the Trenches*. 40, 3, 1987, 465-7.
- BONHAM, CARL, EDWIN FUJII, ERIC IM, and JAMES MAK. *The Impact of the Hotel Room Tax: An Interrupted Time Series Approach*. 45, 4, 1992, 433-41.
- BOOMS, BERNARD H. *City Governmental Form and Public Expenditure Levels*. 19, 2, 1966, 187-99.
- BOOTH, DOUGLAS E. *The Differential Impact of Manufacturing and Mercantile Activity on Local Government Expenditures and Revenues*. 31, 1, 1978, 33-43.
- BORCHERDING, THOMAS E. *Comments: Session on Bureaucracy*. 32, 2s, 1979, 211-4.
- BORDEN, SIDNEY. *Cost of Living Variations and the Personal Exemption from the Income Tax*. 2, 2, 1949, 157-65.
- BORG, MARY O., and PAUL M. MASON. *The Budgetary Incidence of a Lottery to Support Education*. 41, 1, 1988, 75-85.
- BORLAND, MELVIN, and STEPHEN LILE. *The Property Tax Rate and Assessment Uniformity*. 33, 1, 1980, 99-102.
- BOSKIN, MICHAEL J. *The Negative Income Tax and the Supply of Work Effort*. 20, 4, 1967, 353-67.
- BOSKIN, MICHAEL J. *The Negative Income Tax and the Supply of Work Effort: Reply*. 22, 3, 1969, 417.
- BOSKIN, MICHAEL J. *Some Neglected Economic Factors Behind Recent Tax and Spending Limitation Movements*. 32, 2s, 1979, 37-42.
- BOSKIN, MICHAEL J., LAURENCE J. KOTLIKOFF, DOUGLAS J. PUFFERT, and JOHN B. SHOVEN. *Social Security: A Financial Appraisal Across and Within Generations*. 40, 1, 1987, 19-34.
- BOSKIN, MICHAEL J., MARC S. ROBINSON, and MARK J. FERRON. *Economic Aspects of the Taxation of Decontrolled Natural Gas*. 38, 2, 1985, 179-90.
- BOSLAND, CHELCIE C. *Has Estate Taxation Induced Recent Mergers?* 16, 2, 1963, 159-68.
- BOSSONS, JOHN. *The Impact of the 1986 Tax Reform Act on Tax Reform in Canada*. 40, 3, 1987, 331-8.
- BOSSONS, JOHN. *International Tax Competition: The Foreign Government Response in Canada and Other Countries*. 41, 3, 1988, 347-55.
- BOSSONS, JOHN, and JEROME E. HASS. *The Treatment of Tax-Exempt Securities in Life Insurance Company Income Taxation*. 18, 4, 1965, 420-4.
- BOVENBERG, A. LANS. *Tax Policy and National Saving in the United States: A Survey*. 42, 2, 1989, 123-38.
- BOVENBERG, A. LANS, and LAWRENCE H. GOULDER. *Costs of Environmentally Motivated Taxes in the Presence of Other Taxes: General Equilibrium Analyses*. 50, 1, 1997, 59-87.
- BOWEN, JOHN C. *Some Yield Estimates for Transfer Taxes*. 12, 1, 1959, 54-68.
- BOWER, JOSEPH L. *Investment in United States Government Securities by State Governments*. 13, 2, 1960, 127-40.
- BOWMAN, JOHN H. *City-Suburban Differentials in Local Governmental Fiscal Effort: A Comment*. 22, 3, 1969, 418-21.

- BOWMAN, JOHN H. *Tax Exportability, Intergovernmental Aid, and School Finance Reform*. 27, 2, 1974, 163-73.
- BOWMAN, JOHN H. *Federal Restrictions on State Taxation of Military Pay: Are They Justified?* 29, 2, 1976, 131-42.
- BOWMAN, JOHN H. *Federal Restrictions on State Taxation of Military Pay Revisited: A Note on Tax Avoidance Through Domicile Shifting Following Removal of the Withholding Prohibition*. 32, 1, 1979, 41-9.
- BOWMAN, JOHN H., and WILLIAM A. BUTCHER. *Institutional Remedies and the Uniform Assessment of Property: An Update and Extension*. 39, 2, 1986, 157-69.
- BOWMAN, JOHN H., GEORGE E. HOFFER, and MICHAEL D. PRATT. *Current Patterns and Trends in State and Local Intangibles Taxation*. 43, 4, 1990, 439-50.
- BOWMAN, JOHN H., and JOHN L. MIKESELL. *Uniform Assessment of Property: Returns from Institutional Remedies*. 31, 2, 1978, 137-52.
- BOWMAN, JOHN H., and JOHN L. MIKESELL. *Recent Changes in State Gasoline Taxation: An Analysis of Structure and Rates*. 36, 2, 1983, 163-82.
- BOWMAN, JOHN H., and JOHN L. MIKESELL. *Elected Versus Appointed Assessors and the Achievement of Assessment Uniformity*. 42, 2, 1989, 181-9.
- BOYER, DANIEL J., and SUSAN M. RUSSELL. *Is It Time for a Consumption Tax?* 48, 3, 1995, 363-72.
- BOYLE, GERALD J. *The Anatomy of Fiscal Imbalance*. 21, 4, 1968, 412-24.
- BOYLE, GERALD J. *Financing the Corporation for Public Television*. 26, 2, 1973, 199-207.
- BOYLE, GERALD J. *A Comprehensive Tax Credit for Achieving Proportionality in State and Local Tax Structures*. 27, 4, 1974, 569-82.
- BRADBURY, KATHARINE L., PHILIP I. MOSS, and JOSEPH S. SLAVET. *Shifting Local Services to the State: Boston*. 29, 1, 1976, 97-107.
- BRADBURY, KATHARINE L., HELEN F. LADD, MARK PERRAULT, ANDREW RESCHOVSKY, and JOHN YINGER. *State Aid to Offset Fiscal Disparities Across Communities*. 37, 2, 1984, 151-70.
- BRADFORD, DAVID F. *The Possibilities for an Expenditure Tax*. 35, 3, 1982, 243-51.
- BRADFORD, DAVID F., R. A. MALT, and WALLACE E. OATES. *The Rising Cost of Local Public Services: Some Evidence and Reflections*. 22, 2, 1969, 185-202.
- BRADFORD, DAVID, and CHARLES STUART. *Issues in the Measurement and Interpretation of Effective Tax Rates*. 39, 3, 1986, 307-16.
- BRAININ, DAVID, and JOHN J. GERMANIS. *Comments on "Distribution of Property, Retail Sales and Personal Income Tax Burdens in California: An Empirical Analysis of Inequity in Taxation" by Gerhard N. Rostvold*. 20, 1, 1967, 106-11.
- BRAND, PHIL. *Compliance: A 21st Century Approach*. 49, 3, 1996, 413-9.
- BRANDL, JOHN. *What States and Cities Can Do About Undependable Federal Policy*. 37, 3, 1984, 447-9.
- BRANDON, ROBERT. *Aspects of Legislative Persuasion: Public Interest Groups*. 32, 3, 1979, 301-5.
- BRANNON, GERARD M. *Death Taxes in a Structure of Progressive Taxes*. 26, 3, 1973, 451-7.

- BRANNON, GERARD M. *A Short History of Tax Reform and Lessons Therefrom*. 32, 3, 1979, 423-4.
- BRANNON, GERARD M. *Some Aspects of the Public/Private Dichotomy in Pension Plans*. 33, 3, 1980, 381-9.
- BRANNON, GERARD M. *The Value Added Tax is a Good Utility Infielder*. 37, 3, 1984, 303-12.
- BRANNON, GERARD M. *Opening Remarks*. 39, 3, 1986, 253.
- BRANNON, GERARD M. *Some Economics of Tax Reform, 1986*. 39, 3, 1986, 277-9.
- BRANNON, GERARD M. *Daniel Holland—In Memoriam*. 45, 3, 1992, 205-7.
- BRANNON, GERARD M. *What Will the "NTA Opinions" Have to Do with Federal Tax Policy—1995-6?* 48, 1, 1995, 149-54.
- BRANNON, GERARD M., and ELLIOTT R. MORSS. *The Tax Allowance for Dependents: Deductions Versus Credits*. 26, 4, 1973, 599-609.
- BRANNON, GERARD M., and EMIL M. SUNLEY, JR. *The "Recapture" of Excess Tax Depreciation on the Sale of Real Estate*. 29, 4, 1976, 413-21.
- BRASHARES, EDITH, JANET FURMAN SPEYRER, and GEORGE N. CARLSON. *Distributional Aspects of a Federal Value-Added Tax*. 41, 2, 1988, 155-74.
- BRASWELL, RONALD C., and DEWITT L. SUMNERS. *The Effect of Taxes on the Appropriate Coupon Rate Strategy for Issuing Corporate Bonds*. 35, 4, 1982, 437-48.
- BRASWELL, RONALD C., DEWITT L. SUMNERS, and WALTER J. REINHART. *The Effect of the Tax Act of 1982 on Appropriate Coupon Rate Strategy for Issuing Corporate Bonds*. 36, 2, 1983, 255-6.
- BRAUN, BRADLEY M. *Measuring Tax Revenue Stability with Implications for Stabilization Policy: A Note*. 41, 4, 1988, 595-8.
- BRAZELL, DAVID, and GERALDINE GERARDI. *Issues in Financing the Superfund*. 47, 3, 1994, 677-88.
- BRAZER, HARVEY E. *State Aid to Cities in Michigan*. 7, 1, 1954, 63-8.
- BRAZER, HARVEY E. *The Federal Government and State-Local Finances*. 20, 2, 1967, 155-64.
- BRAZER, HARVEY E., and THERESE A. McCARTY. *Interaction Between Demand for Education and for Municipal Services*. 40, 4, 1987, 555-66.
- BRAZER, HARVEY E., DANIEL B. SUITS, and MURIEL W. CONVERSE. *Municipal Bond Yields: The Market's Reaction to Michigan's Fiscal Crisis*. 15, 1, 1962, 66-70.
- BREAK, GEORGE F. *Income Taxes, Wage Rates, and the Incentive to Supply Labor Services*. 6, 4, 1953, 333-52.
- BREAK, GEORGE F. *The Effects on Capital Expenditures of a Shift from Money to Real Income for Tax Purposes*. 9, 1, 1956, 14-26.
- BREAK, GEORGE F. *Integration of the Corporate and Personal Income Taxes*. 22, 1, 1969, 39-56.
- BREAK, GEORGE F. *Revenue Sharing: Its Implications for Present and Future Intergovernmental Fiscal Systems: The Case For*. 24, 3, 1971, 307-12.
- BREAK, GEORGE F. *Public Finance À La Shoup: A Review Article*. 25, 2, 1972, 193-202.

- BREAK, GEORGE F. *Alternative Federal Revenue Sources: A View of Some Less Explored Possibilities*. 25, 3, 1972, 443-50.
- BREAK, GEORGE F. *Federal Tax Policy and the Private Saving Ratio*. 26, 3, 1973, 409-14.
- BREAK, GEORGE F. *Interpreting Proposition 13: A Comment*. 32, 2s, 1979, 43-6.
- BREAK, GEORGE F. *Symposium Summary: Historical Perspective and Evaluation*. 34, 3, 1981, 395-7.
- BREAK, GEORGE F. *Avenues to Tax Reform: Perils and Possibilities*. 37, 1, 1984, 1-8.
- BREAK, GEORGE F. *The Tax Expenditure Budget—The Need for a Fuller Accounting*. 38, 3, 1985, 261-5.
- BREAK, GEORGE F. *Tax Competition and Federal Tax Deductibility*. 39, 3, 1986, 349-52.
- BREAK, GEORGE F. *Professional Opinions About Tax Policy: A Comment*. 48, 1, 1995, 155-8.
- BREAK, GEORGE F., and JOSEPH A. PECHMAN. *Relationship Between the Corporation and Individual Income Taxes*. 28, 3, 1975, 341-52.
- BREAN, DONALD J. S. *International Portfolio Capital: The Wedge of the Withholding Tax*. 37, 2, 1984, 239-47.
- BRECKNER, NORMAN V. *The Search for an Appropriations Basis*. 13, 3, 1960, 270-81.
- BRENDEL, JOHN G. *The Unit Appraisal Process: A Critique*. 25, 2, 1972, 237-41.
- BRENNAN, GEOFFREY, and JAMES BUCHANAN. *The Logic of Tax Limits: Alternative Constitutional Constraints on the Power to Tax*. 32, 2s, 1979, 11-22.
- BRENNAN, GEOFFREY, and DAVID NELLOR. *Wealth, Consumption and Tax Neutrality*. 35, 4, 1982, 427-36.
- BRENNAN, M. J. *Taxes, Market Valuation and Corporate Financial Policy*. 23, 4, 1970, 417-27.
- BRENNEN, STEVEN R. *Response to Dr. Richard Nathan's Paper*. 34, 3, 1981, 339-40.
- BRETTON, ALBERT. *Some Problems of Major Tax Reforms*. 22, 1, 1969, 154-63.
- BRIDGES, BENJAMIN, JR. *Income Elasticity of the Property Tax Base*. 17, 3, 1964, 253-64.
- BRIDGES, BENJAMIN, JR. *State and Local Inducements for Industry, Part I*. 18, 1, 1965, 1-14.
- BRIDGES, BENJAMIN, JR. *State and Local Inducements for Industry, Part II*. 18, 2, 1965, 175-92.
- BRIDGES, BENJAMIN, JR. *Deductibility of State and Local Nonbusiness Taxes Under the Federal Individual Income Tax*. 19, 1, 1966, 1-17.
- BRIDGES, BENJAMIN, JR. *Family Need Estimates and Family Tax Burden Estimates*. 24, 4, 1971, 423-47.
- BRIDGES, BENJAMIN, JR. *The Harberger Incidence Model: A Comment*. 28, 4, 1975, 462-6.
- BRIGHAM, EUGENE F. *Public Utility Depreciation Practices and Policies*. 19, 2, 1966, 144-55.

- BRIGHAM, EUGENE F. *The Effects of Alternative Tax Depreciation Policies on Public Utility Rate Structures.* 20, 2, 1967, 204-18.
- BRINNER, ROGER E. *Inflation, Deferral and the Neutral Taxation of Capital Gains.* 26, 4, 1973, 565-73.
- BRINNER, ROGER E., and CHARLES T. CLOTFELTER. *An Economic Appraisal of State Lotteries.* 28, 4, 1975, 395-404.
- BROGDON, JOHN CARL. *An Experiment in Equity: Promise and Performance.* 20, 2, 1967, 180-92.
- BROKAW, ALAN J., JAMES R. GALE, and THOMAS E. MERZ. *The Effect of Tax Price on Voter Choice in Local School Referenda: Some New Evidence from Michigan.* 43, 1, 1990, 53-60.
- BRONDER, LEONARD D. *Statistical Methods for Improving Property Equalization.* 12, 1, 1959, 74-8.
- BRONDER, LEONARD D. *Michigan's First Local Income Tax.* 15, 4, 1962, 423-31.
- BRONDER, LEONARD. *Detroit Metropolitan School Finances—The Revenue Problem.* 19, 4, 1966, 399-410.
- BRONFENBRENNER, JEAN. *An Incentive Tax Proposal for Alleviation of the Housing Shortage.* 1, 1, 1948, 51-61.
- BRONFENBRENNER, MARTIN. *The Japanese Value-Added Sales Tax.* 3, 4, 1950, 298-313.
- BRONFENBRENNER, MARTIN. *A Percentage Budget for Public Appropriations.* 18, 4, 1965, 375-9.
- BRONFENBRENNER, MARTIN. *Diminishing Returns from Taxation? The Case Re-Examined.* 23, 4, 1970, 463-7.
- BRONFENBRENNER, MARTIN, and KIICHIRO KOGIKU. *The Aftermath of the Shoup Tax Reforms, Part I.* 10, 3, 1957, 236-54.
- BRONFENBRENNER, MARTIN, and KIICHIRO KOGIKU. *The Aftermath of the Shoup Tax Reforms, Part II.* 10, 4, 1957, 345-60.
- BROWN, E. CARY. *Tax Allowances for Depreciation Based on Changes in the Price Level.* 1, 4, 1948, 311-21.
- BROWN, E. CARY. *The Corporate Income Tax in the Short Run.* 7, 3, 1954, 240-1.
- BROWN, E. CARY. *The New Depreciation Policy Under the Income Tax: An Economic Analysis.* 8, 1, 1955, 81-98.
- BROWN, E. CARY. *Comments on Tax Credits as Investment Incentives.* 15, 2, 1962, 198-204.
- BROWN, E. CARY, and RICHARD ECKAUS. *Operation of the Carrybacks of World War II During the Reconversion Period.* 5, 3, 1952, 193-206.
- BROWN, ELEANOR. *Comment: Bequests and Horizontal Equity Under a Consumption Tax.* 36, 4, 1983, 511-3.
- BROWN, J. BRUCE. *The Incidence of Property Taxes Under Three Alternative Systems in Urban Areas in New Zealand.* 21, 3, 1968, 237-52.
- BROWN, PETER G. *On "Exploitation."* 24, 1, 1971, 91-6.

- BROWN, WILLIAM J. *Confusion and Control in the Federal Budgeting Process*. 19, 3, 1966, 330-1.
- BROWNING, EDGAR K. *A Hidden Welfare Cost of Taxation*. 30, 1, 1977, 89-90.
- BROWNING, EDGAR K. *The Welfare Cost of Taxation: A Further View*. 31, 4, 1978, 415-7.
- BROWNING, EDGAR K. *Tax Incidence, Indirect Taxes, and Transfers*. 38, 4, 1985, 525-33.
- BROWNING, EDGAR K. *Reply to Professor Due*. 39, 4, 1986, 541-2.
- BROWNING, EDGAR K. *Elasticities, Tax Rates, and Tax Revenue*. 42, 1, 1989, 45-58.
- BROWNING, EDGAR K. *Subsidies Financed with Distorting Taxes*. 46, 2, 1993, 121-34.
- BROWNING, EDGAR K. *Effects of the Earned Income Tax Credit on Income and Welfare*. 48, 1, 1995, 23-43.
- BROWNLEE, OSWALD, and GEORGE L. PERRY. *The Effects of the 1965 Federal Excise Tax Reductions on Prices*. 20, 3, 1967, 235-49.
- BROWNLEE, W. ELLIOT. *The Transformation of the Tax System and the Experts, 1870-1930*. 32, 2s, 1979, 47-54.
- BRUECKNER, JAN K. *A Modern Analysis of the Effects of Site Value Taxation*. 39, 1, 1986, 49-58.
- BRUNO, JAMES EDWARD. *Achieving Property Tax Relief with a Minimum Disruption of State Programs*. 22, 3, 1969, 379-89.
- BUCHANAN, JAMES M. *The Pricing of Highway Services*. 5, 2, 1952, 97-106.
- BUCHANAN, JAMES M. *Social Insurance in a Growing Economy: A Proposal for Radical Reform*. 21, 4, 1968, 386-95.
- BUCHANAN, JAMES M. *Public Finance and Public Choice*. 28, 4, 1975, 383-94.
- BUCHANAN, JAMES M. *The Political Efficiency of General Taxation*. 46, 4, 1993, 401-10.
- BUCHANAN, JAMES M. *Clarifying Confusion about the Balanced Budget Amendment*. 48, 3, 1995, 347-55.
- BUCHANAN, JAMES M., and FRANCESCO FORTE. *Fiscal Choice Through Time: A Case for Indirect Taxation?* 17, 2, 1964, 144-57.
- BUCHANAN, JAMES M., and MARK V. PAULY. *On the Incidence of Tax Deductibility*. 23, 2, 1970, 157-67.
- BUCKLEY, ROBERT M. *Inflation, Homeownership Tax Subsidies, and Fiscal Illusion*. 36, 4, 1983, 521-3.
- BUCKS, DAN R. *Will the Emperor Discover He Has No Clothes Before the Empire is Sold? The Problem of Transfer Pricing for State and Federal Governments*. 44, 3, 1991, 311-4.
- BUCKS, DAN R., and MICHAEL MAZEROV. *The State Solution to the Federal Government's International Transfer Pricing Problem*. 46, 3, 1993, 385-92.
- BUCOVETSKY, MEYER, and RICHARD M. BIRD. *Tax Reform in Canada: A Progress Report*. 25, 1, 1972, 15-41.

- BUEHLER, ALFRED G. *Taxation and the Economy*. 3, 2, 1950, 121-33.
- BUEHLER, ALFRED G. *The Capitalization of Taxes*. 3, 4, 1950, 283-97.
- BULL, NICHOLAS, and LAWRENCE B. LINDSEY. *Monetary Implications of Tax Reforms*. 49, 3, 1996, 359-79.
- BURKHAUSER, RICHARD V., and JOHN TURNER. *Can Twenty-Five Million Americans Be Wrong?—A Response to Blinder, Gordon and Wise*. 34, 4, 1981, 467-72.
- BURKHEAD, JESSE. *The Outlook for Federal Budget-Making*. 2, 4, 1949, 289-99.
- BURKHEAD, JESSE. *Uniformity in Governmental Expenditures and Resources in a Metropolitan Area: Cuyahoga County*. 14, 4, 1961, 337-48.
- BURKHEAD, JESSE, and DONALD C. STEELE. *Electric Rates and Tax Burdens in Pennsylvania and New York*. 2, 3, 1949, 278-80.
- BURMAN, LEONARD E., KIMBERLY A. CLAUSING, and JOHN F. O'HARE. *Tax Reform and Realizations of Capital Gains in 1986*. 47, 1, 1994, 1-18.
- BURMAN, LEONARD E., JOSEPH CORDES, and LARRY OZANNE. *IRAs and National Savings*. 43, 3, 1990, 259-83.
- BURMAN, LEONARD E., and PETER D. RICOY. *Capital Gains and the People Who Realize Them*. 50, 3, 1997, 427-51.
- BURMAN, LEONARD E., and JACK RODGERS. *Tax Preferences and Employment-Based Health Insurance*. 45, 3, 1992, 331-46.
- BURMAN, LEONARD E., and ROBERTON WILLIAMS. *Tax Caps on Employment-Based Health Insurance*. 47, 3, 1994, 529-45.
- BURNS, R. M. *Recent Developments in Federal-Provincial Fiscal Arrangements in Canada*. 15, 3, 1962, 225-38.
- BURNS, R. M. *Inter-Governmental Relations in Canada: Further Developments*. 18, 1, 1965, 15-24.
- BURRESS, GLENN E. *The Initial Effect of the 1964 Tax Cut on Consumer Spending*. 17, 3, 1964, 265-73.
- BURTLESS, GARY. *Social Security's Long-Term Budget Outlook*. 50, 3, 1997, 399-412.
- BUTTERS, J. KEITH. *Research Project: Effect of Federal Taxes on Business*. 1, 1, 1948, 91-2.
- BYRNES, JOHN W. *Federal Action to Strengthen State and Local Revenue Capabilities*. 24, 3, 1971, 363-8.
- CAHOON, C. R., and WILLIAM R. BROWN. *The Interstate Tax Dilemma—A Proposed Solution*. 26, 2, 1973, 187-97.
- CALLAHAN, J. *The Lease Versus Purchase Decision in the Public Sector*. 34, 2, 1981, 235-40.
- CALMUS, THOMAS W. *Measuring the Regressivity of Gambling Taxes*. 34, 2, 1981, 267-70.
- CALMUS, THOMAS W. *Intersecting Tax Concentration Curves and the Measurement of Tax Progressivity: A Comment*. 39, 1, 1986, 119-21.
- CAMPBELL, ALAN K. *Taxes and Industrial Location in the New York Metropolitan Region*. 11, 3, 1958, 195-218.

- CAMPBELL, COLIN D. *Investments in United States Government Securities by State and Local Governments*. 10, 1, 1957, 78-87.
- CAMPBELL, COLIN D., and WILLIAM A. FISCHEL. *Preferences for School Finance Systems: Voters versus Judges*. 49, 1, 1996, 1-15.
- CAMPBELL, W. GLENN. *The Economics of Social Security and the Theory of Government Finance*. 4, 2, 1951, 167-79.
- CAPECI, JOHN. *Credit Risk, Credit Ratings, and Municipal Bond Yields: A Panel Study*. 44, 4s, 1991, 41-56.
- CAPELESS, ROBERT T. *The Massachusetts Experience*. 25, 3, 1972, 373-7.
- CARDON, JOHN A. *Effects of New Limitations on Tax Benefits Available Through Retirement Plans—The Corporate Executive*. 27, 3, 1974, 445-51.
- CARLESON, ROBERT B. *Changes Affecting State and Local Grants*. 34, 3, 1981, 289-92.
- CARLSON, GEORGE N., and MELANIE K. PATRICK. *Addressing the Regressivity of the Value Added Tax*. 42, 3, 1989, 339-51.
- CARMAN, HOY F., and JIM G. POLSON. *Tax Shifts Occurring as a Result of Differential Assessment of Farmland: California, 1968-69*. 24, 4, 1971, 449-57.
- CAROVANO, J. MARTIN. *Financing Public Higher Education, 1969-1970*. 19, 2, 1966, 125-37.
- CARROLL, ROBERT J., and MICHAEL WASYLENKO. *Do State Business Climates Still Matter?—Evidence of a Structural Change*. 47, 1, 1994, 19-37.
- CARROLL, ROBERT J., and JOHN YINGER. *Is the Property Tax a Benefit Tax? The Case of Rental Housing*. 47, 2, 1994, 295-316.
- CARTWRIGHT, PHILIP W. *Public Attitudes Toward Sources of State Tax Revenues*. 2, 4, 1949, 368-71.
- CASE, BRADFORD, and ROBERT D. EBEL. *Using State Consumer Tax Credits for Achieving Equity*. 42, 3, 1989, 323-37.
- CASLER, STEPHEN D., and AISHA RAFIQUI. *Evaluating Fuel Tax Equity: Direct and Indirect Distributional Effects*. 46, 2, 1993, 197-205.
- CASPERSEN, ERIK, and GILBERT METCALF. *Is a Value Added Tax Regressive? Annual Versus Lifetime Incidence Measures*. 47, 4, 1994, 731-46.
- CASSIDY, HENRY J. *Is a Progressive Tax Stabilizing?* 23, 2, 1970, 194-205.
- CATALDO, ANTHONY J., II. *Recent Developments in the Marriage Tax: A Comment and Decomposition*. 49, 4, 1996, 609-16.
- CHALMERS, JAMES A., and WILLIAM A. FISCHEL. *An Analysis of Automatic Stabilizers in a Small Econometric Model*. 20, 4, 1967, 432-43.
- CHANG, ANGELA E. *Tax Policy, Lump-Sum Pension Distributions, and Household Saving*. 49, 2, 1996, 235-52.
- CHANG, CYRIL F., and HOWARD P. TUCKMAN. *Do Higher Property Tax Rates Increase the Market Share of Non-Profit Hospitals?* 43, 2, 1990, 175-87.
- CHAPMAN, WAYNE E. *Real Estate Tax Incentives*. 26, 3, 1973, 389-93.
- CHASE, SAM B., JR. *Tax Credits for Investment Spending*. 15, 1, 1962, 32-52.

- CHATTERS, CARL H. *The Economic Classification of Cities and Its Fiscal Implications*. 1, 2, 1948, 111-17.
- CHEN, YUNG-PING. *Income Tax Exemptions for the Aged as a Policy Instrument*. 16, 4, 1963, 325-36.
- CHEN, YUNG-PING. *Present Status and Fiscal Significance of Property Tax Exemptions for the Aged*. 18, 2, 1965, 162-74.
- CHEN-YOUNG, PAUL L. *A Study of Tax Incentives in Jamaica*. 20, 3, 1967, 292-308.
- CHENG, PAO LUN. *The Common Level of Assessment in Property Taxation*. 23, 1, 1970, 50-65.
- CHENG, PAO LUN, and ALFRED L. EDWARDS. *Compensatory Property Taxation: An Alternative*. 12, 3, 1959, 270-5.
- CHERNICK, HOWARD, and ANDREW RESCHOVSKY. *The Distributional Impact of Proposition 13: A Microsimulation Approach*. 35, 2, 1982, 149-70.
- CHERNICK, HOWARD, and ANDREW RESCHOVSKY. *The Taxation of Social Security*. 38, 2, 1985, 141-52.
- CHERNICK, HOWARD, and ANDREW RESCHOVSKY. *Comment on "The Deductibility of State and Local Taxes"*. 40, 1, 1987, 95-102.
- CHERNICK, HOWARD, and ANDREW RESCHOVSKY. *Who Pays the Gasoline Tax?* 50, 2, 1997, 233-59.
- CHICOINE, DAVID L., and J. FRED GIERTZ. *Uniformity in a Dual Assessment System*. 41, 2, 1988, 247-56.
- CHIRINKO, ROBERT S. *Business Investment and Tax Policy: A Perspective on Existing Models and Empirical Results*. 39, 2, 1986, 137-55.
- CHIRINKO, ROBERT S. *Do Tax Incentives Work? The Real Effects of the Tax Reform Act: Comment*. 45, 3, 1992, 291-7.
- CHOE, YONG S., and JINOOK JEONG. *Charitable Contributions by Low- and Middle-Income Taxpayers: Further Evidence With a New Method*. 46, 1, 1993, 33-9.
- CHRISTIAN, CHARLES W., and PETER J. FRISCHMANN. *Attrition in the Statistics of Income Panel of Individual Returns*. 42, 4, 1989, 495-501.
- CHRISTIAN, CHARLES W., SANJAY GUPTA, and SUMING LIN. *Determinants of Tax Preparer Usage: Evidence from Panel Data*. 46, 4, 1993, 487-503.
- CHRISTIAN, ERNEST S., JR. *Getting Down to Basics: Tax Policy and Tax Politics for the Basic Industries of Today and Tomorrow*. 37, 3, 1984, 347-50.
- CHRISTIAN, ERNEST S., JR. *The Tax Restructuring Phenomenon: Analytical Principles and Political Equation*. 48, 3, 1995, 373-85.
- CHRISTIAN, VIRGIL L., JR. *The Incidence of Compacts, Gasoline Consumption, and Tax Revenue*. 14, 4, 1961, 375-81.
- CHURCH, ALBERT M. *Capitalization of the Effective Property Tax Rate on Single Family Residences*. 27, 1, 1974, 113-22.
- CHURCH, ALBERT M. *Conflicting Federal, State and Local Interest Trends in State and Local Energy Taxation: Coal and Copper—A Case in Point*. 31, 3, 1978, 269-83.
- CITRIN, JACK. *Do People Want Something for Nothing: Public Opinion on Taxes and Government Spending*. 32, 2s, 1979, 113-29.

- CITRIN, JACK, and DONALD PHILIP GREEN. *Policy and Opinion in California After Proposition 13*. 38, 1, 1985, 15-35.
- CLARK, DON P. *How Regressive are United States Distortions of International Trade?* 35, 2, 1982, 215-21.
- CLARK, RICHARD A., and EMIL M. SUNLEY. *Corporate Debt: What Are the Issues and What Are the Choices*. 42, 3, 1989, 273-82.
- CLARK, ROBERT L., and STEPHAN F. GOHMANN. *Retirement and the Acceptance of Social Security Benefits*. 36, 4, 1983, 529-34.
- CLARKE, OWEN L. *The Taxation of Income from Corporate Shareholding: State and Local View*. 28, 3, 1975, 373-6.
- CLOE, CARL W. *Capital Gains and the Changing Price Level*. 5, 3, 1952, 207-17.
- CLOTFELTER, CHARLES T. *Equity, Efficiency, and the Tax Treatment of In-Kind Compensation*. 32, 1, 1979, 51-60.
- CLOTFELTER, CHARLES T. *On the Regressivity of State Operated 'Numbers' Games*. 32, 4, 1979, 543-8.
- CLOTFELTER, CHARLES T., and PHILIP J. COOK. *Implicit Taxation in Lottery Finance*. 40, 4, 1987, 533-46.
- CLOTFELTER, CHARLES T., and LESTER M. SALAMON. *The Impact of the 1981 Tax Act on Charitable Giving*. 35, 2, 1982, 171-87.
- CLOYD, C. BRYAN, STEPHEN T. LIMBERG, and JOHN R. ROBINSON. *The Impact of Federal Taxes on the Use of Debt by Closely Held Corporations*. 50, 2, 1997, 261-77.
- CNOSEN, SIJBREN. *What Rate Structure for a Value-Added Tax?* 35, 2, 1982, 205-14.
- CNOSEN, SIJBREN. *Discussion of Sayta Poddar: "Issues in Integration of Federal and Provincial Sales Taxes: A Canadian Perspective" and David E. Wildasin: "The (Apparent) Demise of Sales Tax Deductibility: Issues for Analysis and Policy."* 41, 3, 1988, 391-4.
- CNOSEN, SIJBREN, and HERMAN VOLLEBERGH. *Toward a Global Excise on Carbon*. 45, 1, 1992, 23-36.
- COATE, DOUGLAS, and GARY ROSS. *The Effect of Off-Track Betting in New York City on Revenues to the City and State Governments*. 27, 1, 1974, 63-9.
- COATES, DENNIS. *Endogenous Capital Utilization and Taxation of Corporate Capital*. 44, 1, 1991, 79-91.
- COATES, DENNIS. *Tax Competition Among Jurisdictions with Public and Private Employment*. 46, 2, 1993, 177-89.
- COATS, R. MORRIS. *A Note on Estimating Cross-Border Effects of State Cigarette Taxes* 48, 4, 1995, 573-84.
- COEN, ROBERT M., and BERT G. HICKMAN. *Tax Policy, Federal Deficits, and U.S. Growth in the 1980s*. 37, 1, 1984, 89-104.
- COEN, ROBERT M., and BRIAN J. POWELL. *Theory and Measurement of the Incidence of Differential Property Taxes on Rental Housing*. 25, 2, 1972, 211-6.
- COHEN, EDWIN S. *Foreign Experience with a Value Added Tax*. 24, 3, 1971, 399-402.

- COHEN, EDWIN S. *Remarks on Tax Simplification*. 26, 3, 1973, 311-5.
- COHEN, EDWIN S. *Possible Solutions to Practical Problems in Integration of the Corporate and Shareholder Income Tax*. 28, 3, 1975, 359-67.
- COHEN, EDWIN S. *The Role of the Treasury Department in the Federal Tax Legislative Process*. 32, 3, 1979, 256-60.
- COHEN, HOWARD A., and RICHARD D. LEVINSON. *The Impact and Interaction of Inflation with State and Local Funding Systems*. 33, 3, 1980, 279-89.
- COHEN, LEO. *A More Recent Measurement of the Built-in Flexibility of the Individual Income Tax*. 13, 2, 1960, 122-6.
- COHEN, WILBUR J. *Federal Takeover of Welfare and Income Maintenance Programs: Their Financing and Administration*. 24, 3, 1971, 331-5.
- COLANDER, DAVID. *On Cost and Benefit Related Fees*. 31, 4, 1978, 407-9.
- COLBERG, MARSHALL R. *Utility Profits: A Substitute for Property Taxes*. 8, 4, 1955, 382-7.
- COLBERG, MARSHALL R. *Must Economists Continue to Reinvent the Wheel? Slope and Elasticity in Tax Shifting*. 29, 2, 1976, 227.
- COLLENDER, STANLEY E. *The Budget Enforcement Act: Has Orwell's Vision of the Future Come True?* 44, 3, 1991, 247-50.
- COLLIE, MARVIN K. *Estate and Gift Tax Revision*. 26, 3, 1973, 441-9.
- COLLIER, ROBERT P. *Some Empirical Evidence of Tax Incidence*. 11, 1, 1958, 35-55.
- COLLIER, WILLIAM W. *Oregon's Withholding Tax*. 3, 3, 1950, 193-220.
- COLLINS, JULIE H., DEEN KEMSLEY, and DOUGLAS A. SHACKELFORD. *Tax Reform and Foreign Acquisitions: A Microanalysis*. 48, 1, 1995, 1-21.
- COLLINS, JULIE H., and JAMES H. WYCKOFF. *Estimates of Tax-Deferred Retirement Savings Behavior*. 41, 4, 1988, 561-72.
- COLM, GERHARD. *Why Public Finance?* 1, 3, 1948, 193-206.
- COLM, GERHARD, and HASKELL P. WALD. *Some Comments on Tax Burden Comparisons*. 5, 1, 1952, 1-14.
- COMBS, J. PAUL, and BARRY W. ELLEDGE. *Effects of a Room Tax on Resort Hotel/Motels*. 32, 2, 1979, 201-7.
- CONABLE, BARBER B., JR. *Aspects of Legislative Persuasion: Congress*. 32, 3, 1979, 307-11.
- CONLON, CHARLES F. *Repeal of National Bank Tax Immunity*. 23, 2, 1970, 223-8.
- CONLON, CHARLES F. *Federal Participation in State Tax Administration*. 24, 3, 1971, 369-77.
- CONNALLY, JOHN B. *A Cabinet Member's Viewpoint on Fiscal Federalism*. 24, 3, 1971, 303-6.
- CONNOCK, STUART W. *Evaluating the Federal Aid Reform Options—Sorting Out, Block Grants and Tax Turnbacks: State Reaction*. 34, 3, 1981, 329-33.
- CONRAD, ROBERT F. *Mining Taxation: A Numerical Introduction*. 33, 4, 1980, 443-9.
- COOK, BILLY DEE, KENNETH E. QUINDRY, and HAROLD M. GROVES. *Old Aged Homestead Relief—The Wisconsin Experience*. 19, 3, 1966, 319-24.

- COOK, ERIC W., and JOHN F. O'HARE. *Issues Relating to the Taxation of Capital Gains* 40, 3, 1987, 473-88.
- COOK, ERIC W., and JOHN F. O'HARE. *Capital Gains Redux: Why Holding Periods Matter*. 45, 1, 1992, 53-76.
- COOK, ERIC W., and MICHAEL VLAISAVLJEVICH. *Implications of Health Reform for State and Local Fiscal Policy*. 47, 3, 1994, 639-54.
- COOK, GAIL C. A. *Effect of Metropolitan Government on Resource Allocation: The Case of Education in Toronto*. 26, 4, 1973, 585-90.
- COOK, PHILIP J., and MICHAEL J. MOORE. *This Tax's For You: The Case for Higher Beer Taxes*. 47, 3, 1994, 559-73.
- COOKENBOO, LESLIE. *Summary of the Symposium*. 31, 3, 1978, 309-12.
- COOLEY, THOMAS F., and C. J. LACIVITA. *Allocative Efficiency and Distributional Equity in Water Pricing and Finance: A Post-Proposition 13 Analysis*. 32, 2s, 1979, 215-27.
- COOPER, PAUL D. *State Takeover of Education Financing*. 24, 3, 1971, 337-56.
- COOPER, S. KERRY. *The Economics of Idle Public Funds Policies: A Reconsideration*. 25, 1, 1972, 97-9.
- CORDES, JOSEPH J., and HARVEY GALPER. *Tax Shelter Activity: Lessons from Twenty Years of Evidence*. 38, 3, 1985, 305-24.
- CORDES, JOSEPH J., ERIC M. NICHOLSON, and FRANK J. SAMMARTINO. *Raising Revenue by Taxing Activities with Social Costs*. 43, 3, 1990, 343-56.
- CORDES, JOSEPH J., and STEVEN M. SHEFFRIN. *Taxation and the Sectoral Allocation of Capital in the U.S.* 34, 4, 1981, 419-32.
- CORDES, JOSEPH J., and MARTIN A. SULLIVAN. *Resolving the Thrift Industry Crisis: A Public Finance Perspective*. 42, 3, 1989, 233-47.
- CORDES, JOSEPH J., HARRY S. WATSON, and J. SCOTT HAUGER. *Effects of Tax Reform on High Technology Firms*. 40, 3, 1987, 373-91.
- CORRIGAN, EUGENE F. *Commentary on Ira L. Tannebaum's Paper*. 27, 3, 1974, 385-8.
- COTTON, JOHN, and THOMAS O'BRIEN. *Unconditional Versus Matching Grants: Further Comment*. 21, 1, 1968, 103-4.
- COUGHLIN, ROBERT E., DAVID BERRY, and THOMAS PLAUT. *Differential Assessment of Real Property as an Incentive to Open Space Preservation and Farmland Retention*. 31, 2, 1978, 165-79.
- COURANT, PAUL N. *How Would You Know a Good Economic Development Policy If You Tripped Over One? Hint: Don't Just Count Jobs*. 47, 4, 1994, 863-81.
- COURANT, PAUL N., EDWARD M. GRAMLICH, and DANIEL L. RUBINFELD. *Tax Limitation and the Demand for Public Services in Michigan*. 32, 2s, 1979, 147-57.
- COURANT, PAUL N., EDWARD M. GRAMLICH, and DANIEL L. RUBINFELD. *Why Voters Support Tax Limitation Amendments: The Michigan Case*. 33, 1, 1980, 1-20.
- COVEY, RICHARD B. *Estate and Gift Tax Taxation*. 26, 3, 1973, 459-63.
- COX, DENNIS. *Raising Revenue in the Underground Economy*. 37, 3, 1984, 283-8.
- COX, JAMES C., and ARTHUR W. WRIGHT. *A Tariff Policy for Independence from Oil Embargoes*. 28, 1, 1975, 29-42.

- COX, JAMES C., and ARTHUR W. WRIGHT. *Errata for "A Tariff Policy for Independence from Oil Embargoes."* 28, 2, 1975, 254.
- COYNE, CHRISTOPHER, FRANK J. FABOZZI, and UZI YAARI. *Taxation of Capital Gains with Deferred Realization.* 42, 4, 1989, 475-85.
- COYNE, CHRISTOPHER, FRANK J. FABOZZI, and UZI YAARI. *Effective Capital Gains Tax Rates: A Reply.* 44, 1, 1991, 105-7.
- COYNE, DANIEL W. *State Taxation of Capital Gains: Is Use of the Federal Basis Constitutional?* 24, 4, 1971, 521-6.
- CRAIG, ELEANOR D. *Impact of Federal Policies on Municipal Bond Financing.* 34, 3, 1981, 389-94.
- CRAINE, LYLE E. *Chain Store Taxes as Revenue Measures.* 2, 3, 1949, 280-3.
- CRANE, STEVEN E. *Interpreting the Distribution of Government Expenditures in Budget Incidence Studies.* 36, 2, 1983, 243-7.
- CRANE, STEVEN E., and FARROKH NOURZAD. *Tax Rates and Tax Evasion: Evidence from California Amnesty Data.* 43, 2, 1990, 189-99.
- CRICK, NELSON. *Taxes, Lost Future Earnings, and Unexamined Assumptions.* 34, 2, 1981, 271-3.
- CROCKETT, JOSEPH P. "Tax Sparing": A Legend Finally Reaches Print. 11, 2, 1958, 146-55.
- CROCKETT, JOSEPH P. *Tax Pattern in Latin America.* 15, 1, 1962, 93-104.
- CROCKETT, JOSEPH P. *Tax Policy for Underdeveloped Countries.* 19, 4, 1966, 391-8.
- CROMWELL, BRIAN A. *Public Sector Maintenance: The Case of Local Mass-Transit.* 44, 2, 1991, 199-212.
- CRONIN, JULIE-ANNE. *The Economic Effects and Beneficiaries of the Administration's Proposed Higher Education Tax Subsidies.* 50, 3, 1997, 519-40.
- CROSS, R. B., and G. K. SHAW. *The Evasion-Avoidance Choice: A Suggested Approach.* 34, 4, 1981, 489-91.
- CRUMBLEY, D. LARRY. *How Long Will the Commissioner and the Courts Ignore Accounting Standards on the Accrual of Prepaid Income?* 22, 4, 1969, 559-61.
- CUDD, KERMIT G., and ARTHUR D. LYNN, JR. *Flast v. Cohen: Expanded Basis for Taxpayers' Suits—Is Pandora's Box Open, Shut or Ajar?* 21, 3, 1968, 358-61.
- CUMMINS, JASON G., and KEVIN A. HASSETT. *The Effects of Taxation on Investment: New Evidence from Firm Level Panel Data.* 45, 3, 1992, 243-51.
- CURRAN, DONALD J., S.J. *The Metropolitan Problem: Solution from Within?* 16, 3, 1963, 213-23.
- CURRAN, DONALD J., S.J. and JOHN SHANNON. *Positive and Negative Tax Credits—A New Dimension in Intergovernmental Relations.* 19, 1, 1966, 18-26.
- DAANE, KENNETH E. *Some Empirical Data on the Gross Receipts and Property Factors of the Colorado Corporate Apportionment Formula.* 16, 3, 1963, 256-66.
- DALY, MICHAEL, and JOANN WEINER. *Corporate Tax Harmonization and Competition in Federal Countries: Some Lessons for the European Community?* 46, 4, 1993, 441-61.
- DANE, JOHN., JR. *An Evaluation of the Income Tax Provisions of H. R. 11,798.* 19, 1, 1966, 104-9.

- DANKER, HAROLD. *Health Policy Issues for the 1990s*. 43, 3, 1990, 293-8.
- DANZIGER, SHELDON, and ROBERT HAVEMAN. *Tax and Welfare Simplification: An Analysis of Distributional and Regional Impacts*. 30, 3, 1977, 269-83.
- DAUGHERTY, ARTHUR B. *The Economics of Federal Tax Incentives for Conservation Easement Donation*. 30, 2, 1977, 171-82.
- DAUGHERTY, ARTHUR B. *Preserving Farmland Through Federal Income Tax Incentives*. 33, 1, 1980, 111-5.
- DAVENPORT, CHARLES. *The Role of Taxation in the Regulation of Energy Production and Consumption (1978 Energy Act—A Case in Point)*. 31, 3, 1978, 221-8.
- DAVENPORT, CHARLES. *Impact of the Congressional Budget Process on Tax Legislation*. 32, 3, 1979, 262-9.
- DAVID, ELIZABETH L. *A Comparative Study of Tax Preferences*. 21, 1, 1968, 98-102.
- DAVID, ELIZABETH L., and ROGER B. SKURSKI. *Property Tax Assessment and Absentee Owners*. 19, 4, 1966, 421-6.
- DAVID, MARTIN. *Legislation, Enforcement, and Filing of Tax Returns—A Note*. 24, 4, 1971, 519-20.
- DAVID, MARTIN, HAROLD GROVES, ROGER F. MILLER, and EDWARD A. WIEGNER. *Optimal Choices for an Averaging System—A Simulation Analysis of the Federal Averaging Formula of 1964*. 23, 3, 1970, 275-95.
- DAVID, MARTIN, and JANE LEUTHOLD. *Formulas for Income Maintenance: Their Distributional Impact*. 21, 1, 1968, 70-93.
- DAVIDSON, ROBERT. *Income Taxes and Incentive: The Doctor's Viewpoint*. 6, 3, 1953, 293-7.
- DAVIDSON, SIDNEY, and YASUKICHI YASUBA. *Asset Revaluation and Income Taxation in Japan*. 13, 1, 1960, 45-58.
- DAVIE, BRUCE F. *How the Congress Looks at Supply Side Tax Policy*. 33, 3, 1980, 307-9.
- DAVIE, BRUCE F. *Comments on Henry Aaron's Paper*. 36, 3, 1983, 281-3.
- DAVIE, BRUCE F. *Tax Expenditures in the Federal Excise Tax System*. 47, 1, 1994, 39-62.
- DAVIE, BRUCE F., and JOSEPH T. WHITE. *Equalization Alternatives in Grant-in-Aid Programs: Allotment Formulas and Measures of Fiscal Capacity*. 20, 2, 1967, 193-203.
- DAVIES, EDGAR J. *The Louisiana Property Tax Relief Fund: A Source of Financial Assistance for Local Governments*. 1, 3, 1948, 270-2.
- DAVIES, DAVID G. *The Sensitivity of Consumption Taxes to Fluctuations in Income*. 15, 3, 1962, 281-90.
- DAVIES, DAVID G. *A Further Reappraisal of Sales Taxation*. 16, 4, 1963, 410-5.
- DAVIES, DAVID G. *The Secular Income Elasticity and Revenue Stability of Motor Fuel Taxes*. 18, 4, 1965, 380-7.
- DAVIES, DAVID G. *City-Suburban Differentials in Local Governmental Fiscal Effort: A Comment*. 22, 3, 1969, 422-3.
- DAVIES, DAVID G., and DAVID E. BLACK. *Equity Effects of Including Housing Services in a Sales Tax Base*. 28, 1, 1975, 135-7.

- DAVIS, ALBERT J. *Measuring the Distributional Effects of Tax Changes for the Congress*. 44, 3, 1991, 257-68.
- DAVIS, ALBERT J., and ROBERT LUCKE. *The Rich-State-Poor-State Problem in a Federal System*. 35, 3, 1982, 337-63.
- DAVIS, OTTO A., and GEORGE H. HAINES, JR. *A Political Approach to a Theory of Public Expenditure: The Case of Municipalities*. 19, 3, 1966, 259-75.
- DAVISON, MALCOLM M., and WILLIAM K. SCHMELZLE. *Equalization of Property Tax Assessments in California*. 3, 3, 1950, 221-32.
- DAVISON, MALCOLM M., and WILLIAM K. SCHMELZLE. *General Problems of Municipal Revenue*. 6, 2, 1953, 129-42.
- DEACON, ROBERT T. *Private Choice and Collective Outcomes: Evidence from Public Sector Demand Analysis*. 30, 4, 1977, 371-86.
- DEACON, ROBERT T., PERRY SHAPIRO, and TERENCE SMITH. *What Has Happened to the California Sales Tax?* 32, 2s, 1979, 305-12.
- DEARBORN, PHILIP M. *Remarks on State Financial Problems*. 36, 3, 1983, 407-9.
- DeBARTOLO, GIL, and PETER FORTUNE. *The Demand for Public Services: Inferences from Municipal Bond Referenda*. 35, 1, 1982, 55-67.
- DeBOER, LARRY. *Administrative Costs of State Lotteries*. 38, 4, 1985, 479-87.
- DeBOER, LARRY, and JAMES CONRAD. *Do High Interest Rates Encourage Property Tax Delinquency?* 41, 4, 1988, 555-60.
- DECANIO, STEPHEN J. *Proposition 13 and the Failure of Economic Politics*. 32, 2s, 1979, 55-65.
- DESALVO, JOSEPH S. *Effects of Property Tax on Operating and Investment Decisions of Rental Property Owners*. 24, 1, 1971, 45-50.
- DESALVO, JOSEPH S. *Effects of the Property Tax on Operating and Investment Decisions of Rental Property Owners: Reply*. 26, 1, 1973, 129-31.
- DESEVE, CHARLES W. *Improved Pari-Mutuel Taxation*. 26, 4, 1973, 591-7.
- DESEVE, CHARLES W., and THOMAS E. VASQUEZ. *The Impact of Changes in the Federal Tax Code on State Tax Revenues*. 37, 3, 1984, 393-409.
- DE TRAY, DENNIS, and JUDITH FERNANDEZ. *Distributional Impacts of the Property Tax Revolt*. 39, 4, 1986, 435-50.
- DE WULF, LUC. *Fiscal Incentives for Industrial Exports in Developing Countries*. 31, 1, 1978, 45-52.
- DENZAU, ARTHUR T. *An Empirical Survey of Studies on Public School Financing*. 28, 2, 1975, 241-9.
- DENZAU, ARTHUR T., ROBERT MACKAY, and CAROLYN WEAVER. *Spending Limitations, Agenda Control and Voters' Expectations*. 32, 2s, 1979, 189-200.
- DERAN, ELIZABETH. *Earmarketing and Expenditures: A Survey and a New Test*. 18, 4, 1965, 354-61.
- DERAN, ELIZABETH. *Income Redistribution Under the Social Security System*. 19, 3, 1966, 276-85.
- DERAN, ELIZABETH. *Tax Structure in Cities Using the Income Tax*. 21, 2, 1968, 147-52.

- DERNBURG, THOMAS F. *A Note on Productivity, Wealth and Fiscal Policy*. 15, 3, 1962, 327-9.
- DERNBURG, THOMAS F. *Fiscal Policy and the Lerner Effect: A Reply to Professor Hermansen*. 18, 1, 1965, 108-9.
- DEWEY, ADDISON E. *Management Survey of the Ohio Department of Taxation—A Project of Self-Scrutiny*. 10, 1, 1957, 88-94.
- DEWIND, ADRIAN W. *A Technical Appraisal of the Internal Revenue Code of 1954*. 8, 1, 1955, 40-68.
- DIAMOND, ARNOLD H. *Interest Rates for Government Lending Programs*. 13, 4, 1960, 320-8.
- DIAMOND, PETER. *Negative Taxes and the Poverty Problem—A Review Article*. 21, 3, 1968, 288-303.
- DIAMOND, PETER. *Generational Accounts and Generational Balance: An Assessment*. 49, 4, 1996, 597-607.
- DICKER, LAURIE J., and GEORGE N. CARLSON. *The Proposed Transfer Pricing Regulations: Comments and Concerns*. 45, 3, 1992, 233-8.
- DICKERT, STACY, SCOTT HOUSER, and JOHN KARL SCHOLZ. *Taxes and the Poor: A Microsimulation Study of Implicit and Explicit Taxes*. 47, 3, 1994, 621-38.
- DILDINE, LARRY L. *Budget Strategies and National Saving*. 33, 3, 1980, 353-8.
- DILDINE, LARRY L. *Remarks on Raising Revenues*. 36, 3, 1983, 279.
- DILLINGHAM, W. P. *Arithmetic, the Family, and Mr. Kennedy's Tax Reform: A Commitment*. 16, 2, 1963, 206.
- DIMASI, JOSEPH A. *The Effects of Site Value Taxation in an Urban Area: A General Equilibrium Computational Approach*. 40, 4, 1987, 577-90.
- DIRKS, F. C. *Recent Progress in the Federal Budget*. 7, 2, 1954, 141-54.
- DIXON, D. A. *A Consideration of the Theory of the Deductibility of Interest Payments from the Personal Income Tax Base*. 23, 2, 1970, 168-76.
- DO, A. QUANG, and C. F. SIRMANS. *Residential Property Tax Capitalization: Discount Rate Evidence from California*. 47, 2, 1994, 341-8.
- DOBSON, L. WAYNE. *A Note on the Alternative Uses and Yields of Idle Public Funds*. 21, 3, 1968, 304-13.
- DOBSON, L. WAYNE, and JERRY HOLLENHORST. *The Economics of Idle Public Funds Policies: A Reconsideration: A Reply*. 26, 4, 1973, 657-9.
- DORFMAN, NANCY S., assisted by ARTHUR SNOW. *Who Will Pay for Pollution Control?—The Distribution by Income of the Burden of the National Environmental Protection Program, 1972-1980*. 28, 1, 1975, 101-15.
- DORGAN, BYRON L. *Luncheon Speech*. 39, 3, 1986, 281-4.
- DOSSANI, NAZIR G., and WILBUR A. STEGER. *Trends in U.S. Public Works Investment: Report on a New Study*. 33, 2, 1980, 123-48.
- DOWNES, THOMAS A. *Evaluating the Impact of School Finance Reform on the Provision of Public Education: The California Case*. 45, 4, 1992, 405-19.
- DOWNES, THOMAS A., and THOMAS F. POGUE. *Adjusting School Aid Formulas for the Higher Cost of Educating Disadvantaged Students*. 47, 1, 1994, 89-110.

- DOWNING, PAUL B. *User Charges and the Development of Urban Land.* 26, 4, 1973, 631-7.
- DOWNING, PAUL B., and JAMES E. FRANK. *Recreational Impact Fees: Characteristics and Current Usage.* 36, 4, 1983, 477-90.
- DOWNS, THOMAS, and PATRIC H. HENDERSHOTT. *Tax Policy and Stock Prices.* 40, 2, 1987, 183-90.
- DRESCH, STEPHEN P. *An "Alternative" View of the Nixon Revenue Sharing Program.* 24, 2, 1971, 131-42.
- DRIESSEN, PATRICK A. *Comment on "The Crowding-Out Effect of Governmental Transfers on Private Charitable Contributions."* 38, 4, 1985, 571-3.
- DRIESSEN, PATRICK A. *Net Imports and the U.S. Corporate Tax Base.* 44, 3, 1991, 315-24.
- DUBIN, ELLIOTT. *"The Expanding Public Sector: Some Contrary Evidence"—A Comment.* 30, 1, 1977, 95.
- DUBIN, JEFFREY A., MICHAEL J. GRAETZ, and LOUIS L. WILDE. *The Effect of Audit Rates on the Federal Individual Income Tax, 1977-1986.* 43, 4, 1990, 395-409.
- DUBIN, JEFFREY A., and LOUIS L. WILDE. *An Empirical Analysis of Federal Income Tax Auditing and Compliance.* 41, 1, 1988, 61-74.
- DUKE, JOHN F. *A General Sales Tax and the Level of Employment: A Reconsideration.* 2, 2, 1949, 122-30.
- DUKE, JOHN F. *Retail Sales Taxation in Theory and Practice.* 3, 4, 1950, 314-25.
- DUKE, JOHN F. *The Effect of the 1954 Reduction in Federal Excise Taxes Upon the List Prices of Electrical Appliances—A Case Study.* 7, 3, 1954, 222-6.
- DUKE, JOHN F. *Sales Taxation in Western Europe: A General Survey, Part I.* 8, 2, 1955, 171-85.
- DUKE, JOHN F. *Sales Taxation in Western Europe: A General Survey, Part II.* 8, 3, 1955, 300-21.
- DUKE, JOHN F. *Rise and Decline of the Toll Principle in Highway Finance—1940-1957.* 10, 2, 1957, 97-113.
- DUKE, JOHN F. *The Unique Illinois Use Tax.* 12, 3, 1959, 260-4.
- DUKE, JOHN F. *Studies of State-Local Tax Influences on Location of Industry.* 14, 2, 1961, 163-73.
- DUKE, JOHN F. *The African Personal Tax.* 15, 4, 1962, 385-98.
- DUKE, JOHN F. *Liability of Out of State Mail Order Vendors for Collection of Use Tax* 20, 4, 1967, 463-6.
- DUKE, JOHN F. *Is the Perfectly Competitive Model Useful for Analysis of Price Reactions to Tax Changes?* 21, 2, 1968, 224-6.
- DUKE, JOHN F. *The New State Sales Taxes 1961-68.* 21, 3, 1968, 266-87.
- DUKE, JOHN F. *The Somers Solution to the Use Tax: A Comment.* 22, 2, 1969, 301.
- DUKE, JOHN F. *Discussion of Professor Lindholm's Article.* 24, 3, 1971, 417-9.
- DUKE, JOHN F. *Evaluation of the Effectiveness of State Sales Tax Administration.* 27, 2, 1974, 197-219.

- DUE, JOHN F. *Nexus for Use Taxes and National Geographic*. 30, 2, 1977, 213-7.
- DUE, JOHN F. *Trends in State Sales Tax Audit Selection Since 1960*. 38, 2, 1985, 235-40.
- DUE, JOHN F. *Tax Incidence, Indirect Taxes, and Transfers—A Comment*. 39, 4, 1986, 539-40.
- DUE, JOHN F. *Some Unresolved Issues in Design and Implementation of Value-Added Taxes*. 43, 4, 1990, 383-94.
- DUE, JOHN F., and JOHN L. MIKESELL. *State Sales Tax Structure and Operation in the Last Decade—A Sample Study*. 33, 1, 1980, 21-43.
- DUFFY-DENO, KEVIN T., and DOUGLAS R. DALENBERG. *Do Institutions Matter? An Empirical Note*. 43, 2, 1990, 207-15.
- DUGAN, JAMES E., and REUBEN A. ZUBROW. *The Influence of the Excess Profits Tax on Business Decisions to Invest*. 7, 3, 1954, 242-51.
- DUNBAR, AMY, and SUSAN NORDHAUSER. *Is the Child Care Credit Progressive?* 44, 4, 1991, 519-28.
- DUNCOMBE, WILLIAM. *Economic Change and the Evolving State Tax Structure: The Case of the Sales Tax*. 45, 3, 1992, 299-313.
- DURNING, DAN, and JOHN M. QUIGLEY. *On the Distributional Implications of Mortgage Revenue Bonds and Creative Finance*. 38, 4, 1985, 513-23.
- DWORIN, LOWELL. *Impact of the Corporate Alternative Minimum Tax*. 40, 3, 1987, 505-13.
- DWORIN, LOWELL. *Transfer Pricing Issues*. 43, 3, 1990, 285-91.
- DWORIN, LOWELL, and EDWARD B. DEAKIN. *The Profitability of Outer Continental Shelf Drilling Ventures: An Alternative Approach*. 36, 1, 1983, 57-63.
- DWORIN, LOWELL, and MICHAEL KENNEDY. *The Taxation of International Oil Production*. 38, 1, 1985, 81-95.
- DYE, RICHARD F. *Contributions of Volunteer Time: Some Evidence on Income Tax Effects*. 33, 1, 1980, 89-93.
- DYE, RICHARD F., and THERESE J. McGUIRE. *Growth and Variability of State Individual Income and General Sales Taxes*. 44, 1, 1991, 55-66.
- DYE, RICHARD F., and THERESE J. McGUIRE. *Sorting Out State Expenditure Pressures*. 45, 3, 1992, 315-29.
- EAPEN, A. T. *Federalism and Fiscal Equity Reconsidered*. 19, 3, 1966, 325-9.
- EASTMAN, L. J. *Allocation of Unit Value*. 25, 2, 1972, 321-30.
- EATON, A. KENNETH. *Recent Developments in Corporate Taxation in Canada*. 3, 1, 1950, 75-81.
- EBERTS, RANDALL W., and TIMOTHY J. GRONBERG. *Structure, Conduct, and Performance in the Local Public Sector*. 43, 2, 1990, 165-73.
- ECKART, WOLFGANG. *The Neutrality of Land Taxation in an Uncertain World*. 36, 2, 1983, 237-41.
- ECKER-RÁCZ, L. LÁSZLÓ. *Intergovernmental Tax Coordination: Record and Prospect*. 5, 3, 1952, 245-60.

- ECKER-RÁCZ, L. LÁSZLÓ. *State Tax Activities*, 1955. 8, 4, 1955, 345-56.
- ECKER-RÁCZ, L. LÁSZLÓ. *State Taxes After the 1956-57 Legislative Sessions*. 10, 4, 1957, 289-97.
- ECKER-RÁCZ, L. LÁSZLÓ. *A Foreign Scholar Ponders the 1957 Census of Governments*. 12, 2, 1959, 97-115.
- ECKER-RÁCZ, L. LÁSZLÓ. *State Tax Changes at the Close of the Fifties*. 12, 4, 1959, 289-300.
- ECKER-RÁCZ, L. LÁSZLÓ. *Roundup of the Seminar*. 24, 3, 1971, 421-2.
- ECKER-RÁCZ, L. LÁSZLÓ. *This Is Where You and I Came In*. 24, 2, 1971, 267-71.
- ECKSTEIN, OTTO, and JOHN V. KRUTILLA. *The Cost of Federal Money, Hells Canyon, and Economic Efficiency, Part I*. 11, 1, 1958, 1-20.
- ECKSTEIN, OTTO, and JOHN V. KRUTILLA. *The Cost of Federal Money, Hells Canyon, and Economic Efficiency, Part II*. 11, 2, 1958, 114-28.
- EDMONDS, WILLIAM J. *The Effect on Business Decisions of Changes in Tax Depreciation Policy*. 8, 1, 1955, 99-113.
- EHRENBERG, RONALD G. *The Effect of Tax Limitation Legislation on Public Sector Labor Markets: A Comment*. 32, 2s, 1979, 261-5.
- EIGNER, RICHARD M. *Indian Income, Wealth and Expenditure Taxes: Integration and Administration*. 12, 2, 1959, 151-62.
- EILBOTT, PETER. *An Analysis of Automatic Stabilizers in a Small Econometric Model: Comment*. 21, 4, 1968, 481-2.
- EILBOTT, PETER. *The Revenue Gain From Taxation of Decedents' Unrealized Capital Gains*. 22, 4, 1969, 506-15.
- EILBOTT, PETER. *A Note on Inflation and Income Averaging*. 32, 4, 1979, 555-6.
- EILBOTT, PETER. *The Revenue Effects of a Lower Capital Gains Tax*. 38, 4, 1985, 553-9.
- EISNER, ROBERT. *Tax Incentives for Investment*. 26, 3, 1973, 397-401.
- EISNER, ROBERT, STEVEN H. ALBERT, and MARTIN A. SULLIVAN. *The New Incremental Tax Credit for R & D: Incentive or Disincentive?* 37, 2, 1984, 171-83.
- EKLUND, PER. *A Theory of Earmarking Appraised*. 25, 2, 1972, 223-8.
- ELDRIDGE, DOUGLAS H. *Extractive Industries and the Excess Profits Tax*. 4, 4, 1951, 315-31.
- ELDRIDGE, DOUGLAS H. *Issues Raised by Proposal to Grant Cost or Market Options with Lifo*. 6, 1, 1953, 52-68.
- ELDRIDGE, DOUGLAS H. *Rate of Return, Resource Allocation and Percentage Depletion*. 15, 2, 1962, 209-17.
- ELLIS, DEAN. *The Battle for Income Tax Simplification—The Oregon Story*. 15, 3, 1962, 246-59.
- ELMENDORF, DOUGLAS W., and DOUGLAS R. HAMILTON. *Labor Market Effects of the Administration's Health Proposal*. 47, 3, 1994, 485-96.
- ENGELHARDT, GARY V. *Tax Subsidies to Saving for Home Purchase: Evidence from Canadian RHOSPs*. 47, 2, 1994, 363-88.

- ENGEN, ERIC M., and WILLIAM G. GALE. *Tax-Preferred Assets and Debt, and the Tax Reform Act of 1986: Some Implications for Fundamental Tax Reform*. 49, 3, 1996, 331-9.
- ENGEN, ERIC M., JANE GRAVELLE, and KENT SMETTERS. *Dynamic Tax Models: Why They Do the Things They Do*. 50, 3, 1997, 657-82.
- ENGEN, ERIC M., and JONATHAN SKINNER. *Taxation and Economic Growth*. 49, 4, 1996, 617-42.
- ENGLE, ROBERT F. *De Facto Discrimination in Residential Assessments*: Boston. 28, 4, 1975, 445-51.
- ENRICK, NORBERT LLOYD. *A Pilot Study of Income Tax Consciousness*. 16, 2, 1963, 169-73.
- ENRICK, NORBERT LLOYD. *A Further Study of Income Tax Consciousness*. 17, 3, 1964, 319-21.
- EREKSON, O. HOMER, and DENNIS H. SULLIVAN. *A Cross-Section Analysis of IRS Auditing*. 41, 2, 1988, 175-89.
- ESCARRAZ, DONALD RAY. *Wicksell and Lindahl: Theories of Public Expenditure and Tax Justice Reconsidered*. 20, 2, 1967, 137-48.
- ESCARRAZ, DONALD RAY. *PPBS and the National Government: Alternative Approaches*. 21, 2, 1968, 130-40.
- FAGAN, ELMER D. *A Fiscal Program for High-Level Mobilization*. 5, 2, 1952, 120-9.
- FARBER, STEPHEN B. *Reforming and Cutting Back the Federal Aid System: Implications for State and Local Governments*. 34, 3, 1981, 311-3.
- FARIOLETTI, MARIUS. *The 1948 Audit Control Program for Federal Individual Income Tax Returns*. 2, 2, 1949, 142-50.
- FARIOLETTI, MARIUS. *Some Results from the First Year's Audit Control Program of the Bureau of Internal Revenue*. 5, 1, 1952, 65-78.
- FARIOLETTI, MARIUS. *Tax Administration Funding and Fiscal Policy*. 26, 1, 1973, 1-16.
- FARRAR, DONALD E., and LEE L. SELWYN. *Taxes, Corporate Financial Policy and the Return to Investors*. 20, 4, 1967, 444-54.
- FAWZY, ABDEL M., and JAMES W. MARTIN. *Effect of Changes in State Motor Fuel Tax Rates on Prices and Consumption of Gasoline*. 6, 2, 1953, 143-56.
- FAWZY, ABDEL M., JAMES W. MARTIN, and MARK FRISCHE. *Administration of State Motor Fuels Taxes*. 7, 2, 1954, 155-63.
- FAWZY, ABDEL M., JAMES W. MARTIN, and MARK FRISCHE. *Characteristics of State Gasoline Tax Revenues*. 8, 2, 1955, 215-25.
- FEENBERG, DANIEL R. *Are Tax Price Models Really Identified: The Case of Charitable Giving*. 40, 4, 1987, 629-33.
- FEENBERG, DANIEL R., and JAMES M. POTERBA. *Which Households Own Municipal Bonds? Evidence from Tax Returns*. 44, 4s, 1991, 93-103.
- FEENBERG, DANIEL R., and HARVEY S. ROSEN. *Promises, Promises: The States' Experience with Income Tax Indexing*. 41, 4, 1988, 525-42.
- FEENBERG, DANIEL R., and HARVEY S. ROSEN. *Recent Developments in the Marriage Tax*. 48, 1, 1995, 91-101.

- FEFFERMAN, ARTHUR S. *The State and Local Fiscal Assistance Act of 1972.* 25, 3, 1972, 473-8.
- FEIGENBAUM, SUSAN, and THOMAS JENKINSON. *Government Incentives for Historic Preservation.* 37, 1, 1984, 113-9.
- FEINBERG, MORDECAI S. *The Implications of Core-City Decline for the Fiscal Structure of the Core-City.* 17, 3, 1964, 213-31.
- FELD, ALAN L. *Living with the Flat Tax.* 48, 4, 1995, 603-17.
- FELDGARDEN, ROBERT. *Self-Employed Retirement Plans.* 27, 3, 1974, 453-7.
- FELDMAN, EDWARD S. *Exemption of House Furnishings from Property Taxation.* 2, 4, 1949, 334-42.
- FELDSTEIN, MARTIN. *Unemployment Compensation: Adverse Incentives and Distributional Anomalies.* 27, 2, 1974, 231-44.
- FELDSTEIN, MARTIN. *The Income Tax and Charitable Contributions: Part I—Aggregate and Distributional Effects.* 28, 1, 1975, 81-100.
- FELDSTEIN, MARTIN. *The Income Tax and Charitable Contributions: Part II—The Impact on Religious, Educational, and Other Organizations.* 28, 2, 1975, 209-26.
- FELDSTEIN, MARTIN. *Compensation in Tax Reform.* 29, 2, 1976, 123-30.
- FELDSTEIN, MARTIN. *Unemployment Compensation: Adverse Incentives and Distributional Anomalies—Reply.* 29, 1, 1976, 38-40.
- FELDSTEIN, MARTIN. *New Evidence on the Distribution of Unemployment Insurance Benefits.* 30, 2, 1977, 219-21.
- FELDSTEIN, MARTIN. *Taxes, Inflation and Capital Formation.* 32, 3, 1979, 347-9.
- FELDSTEIN, MARTIN. *Adjusting Depreciation in an Inflationary Economy: Indexing Versus Acceleration.* 34, 1, 1981, 29-43.
- FELDSTEIN, MARTIN. *Imputing Corporate Tax Liabilities to Individual Taxpayers.* 41, 1, 1988, 37-59.
- FELDSTEIN, MARTIN. *Social Security and Saving: New Time Series Evidence.* 49, 2, 1996, 151-64.
- FELDSTEIN, MARTIN. *How Big Should Government Be?* 50, 2, 1997, 197-213.
- FELDSTEIN, MARTIN, BERNARD FRIEDMAN, and HAROLD LUFT. *Distributional Aspects of National Health Insurance Benefits and Finance.* 25, 4, 1972, 497-510.
- FELDSTEIN, MARTIN, BERNARD FRIEDMAN, and HAROLD LUFT. *Errata Sheet for Feldstein, Friedman and Luft.* 26, 4, 1973, 660.
- FELDSTEIN, MARTIN, and DANIEL FRISCH. *Corporate Tax Integration: The Estimated Effects on Capital Accumulation and Tax Distribution of Two Integration Proposals* 30, 1, 1977, 37-52.
- FELDSTEIN, MARTIN, and ANDREW SAMWICK. *Social Security Rules and Marginal Tax Rates.* 45, 1, 1992, 1-22.
- FELDSTEIN, MARTIN, and JOEL SLEMROD. *Inflation and the Excess Taxation of Capital Gains on Corporate Stock.* 31, 2, 1978, 107-18.
- FELDSTEIN, MARTIN, and LAWRENCE SUMMERS. *Inflation and the Taxation of Capital Income in the Corporate Sector.* 32, 4, 1979, 445-70.

- FELDSTEIN, MARTIN, and LAWRENCE SUMMERS. *Inflation and the Taxation of Capital Income in the Corporate Sector: Reply*. 33, 4, 1980, 485-8.
- FELLINGHAM, JOHN C., and MARK A. WOLFSON. *The Effects of Alternative Income Tax Structures on Risk Taking in Capital Markets*. 31, 4, 1978, 339-47.
- FELLINGHAM, JOHN C., and MARK A. WOLFSON. *Progressive Income Taxes and the Demand for Risky Assets*. 37, 1, 1984, 127-9.
- FERBER, ROBERT. *How Aware Are Consumers of Excise Tax Changes?* 7, 4, 1954, 355-8.
- FERGER, WIRTH F. *The Role of Economics in Federal Tax Administration*. 1, 2, 1948, 97-110.
- FERRIS, JAMES M. *The Public Spending and Employment Effects of Local Service Contracting*. 41, 2, 1988, 209-17.
- FERRIS, KENNETH R., and WILLIAM R. REICHENSTEIN. *A Note on the Tax-Induced Clientele Effect and Tax Reform*. 41, 1, 1988, 131-7.
- FIEKOWSKY, SEYMOUR. *Tax Incentives as Viewed by Economists and Lawyers*. 44, 3, 1991, 325-40.
- FIELD, WILLIAM R. *Market Value of Stock and Debt as Evidence of Value*. 25, 2, 1972, 243-58.
- FIELDER, CLINTON. *Reform of the Congressional Legislative Budget*. 4, 1, 1951, 65-76.
- FIER, LOUIS. *A Note on Federal-State Fiscal Co-ordination*. 14, 4, 1961, 405-8.
- FIESER, MAX E., and JOHN G. RANLETT. *In-Lieu Taxation: A Methodological Commitment*. 18, 1, 1965, 97-103.
- FISCHEL, WILLIAM A. *Is Local Government Structure in Large Urbanized Areas Monopolistic or Competitive?* 34, 1, 1981, 95-104.
- FISCHEL, WILLIAM A. *Did Serrano Cause Proposition 13?* 42, 4, 1989, 465-73.
- FISCHER, C. WILLIAM. *The New Congressional Budget Establishment and Federal Spending: Choices for the Future*. 29, 1, 1976, 9-14.
- FISHER, DONALD M. *Capitalization Rates*. 25, 2, 1972, 263-91.
- FISHER, GLENN W. *Determinants of State and Local Government Expenditures: A Preliminary Analysis*. 14, 4, 1961, 349-55.
- FISHER, GLENN W. *Interstate Variation in State and Local Government Expenditure*. 17, 1, 1964, 57-74.
- FISHER, JANET A. *Taxation of Personal Incomes and Net Worth in Norway*. 11, 1, 1958, 84-93.
- FISHER, JEFFREY D., GEORGE H. LENTZ, and JERROLD J. STERN. *Tax Incentives for Investment in Nonresidential Real Estate*. 37, 1, 1984, 69-87.
- FISHER, PETER S. *Adjustments for Household Size in Property Tax Circuit-Breaker Programs*. 33, 2, 1980, 161-70.
- FISHER, RONALD C. *A Theoretical View of Revenue Sharing Grants*. 32, 2, 1979, 173-84.
- FISHER, RONALD C., JOHN H. GODDEERIS, and JAMES C. YOUNG. *Participation in Tax Amnesties: The Individual Income Tax*. 42, 1, 1989, 15-27.

- FISHER, RONALD C., and ROBERT W. WASSMER. *Centralizing Educational Responsibility in Michigan and Other States: New Constraints on States and Localities*. 48, 3, 1995, 417-28.
- FISHER, VICKIE L. *Recent Innovations in State Tax Compliance Programs*. 38, 3, 1985, 365-71.
- FLOWERS, MARILYN R. *Tuition Tax Credits and the Public Schools*. 41, 1, 1988, 87-96.
- FOELLER, WILLIAM H. *Differential Tax Incidence of State Educational Grant-in-Aid Programs in Iowa*. 27, 1, 1974, 9-18.
- FOELLER, WILLIAM H. *Differential Tax Incidence of State Educational Grant-in-Aid Programs in Iowa: A Reply to a Correction*. 27, 4, 1974, 669-70.
- FOLLAIN, JAMES R., PATRIC H. HENDERSHOTT, and DAVID C. LING. *Understanding the Real Estate Provisions of Tax Reform: Motivation and Impact*. 40, 3, 1987, 363-72.
- FOLLAIN, JAMES R., PATRIC H. HENDERSHOTT, and DAVID C. LING. *Real Estate Markets Since 1980: What Role Have Tax Changes Played?* 45, 3, 1992, 253-66.
- FOLLAIN, JAMES R., and DAVID C. LING. *The Federal Tax Subsidy to Housing and the Reduced Value of the Mortgage Interest Deduction*. 44, 2, 1991, 147-68.
- FOLLAIN, JAMES R., and TAMAR EMI MIYAKE. *Land Versus Capital Value Taxation: A General Equilibrium Analysis*. 39, 4, 1986, 451-70.
- FOLSOM, ROGER NILS. *Capital Gains, Consumption, Capital Gains Taxes and the Supply of Saving*. 19, 4, 1966, 434-7.
- FOLSOM, ROGER NILS. *The Effect of Capital Gains Taxes Upon Securities Markets, Gains Realizations, and Tax Revenues—A Comment Upon One of Harley H. Hinrich's Empirical Studies*. 21, 2, 1968, 205-9.
- FOLSOM, ROGER NILS. *Neutral Capital Gains Taxation Under Inflation and Tax Deferral*. 31, 4, 1978, 401-5.
- FORDEMWAHL, ANDY L. *Opening Remarks*. 25, 3, 1972, 333.
- FORMBY, JOHN P., W. JAMES SMITH, and DAVID SYKES. *Intersecting Tax Concentration Curves and the Measurement of Tax Progressivity*. 39, 1, 1986, 115-8.
- FORTE, FRANCESCO. *On the Feasibility of a Truly General Value Added Tax: Some Reflections on the French Experience*. 19, 4, 1966, 337-61.
- FORTUNE, PETER. *The Impact of Taxable Municipal Bonds: Policy Simulations with a Large Econometric Model*. 26, 1, 1973, 29-42.
- FORTUNE, PETER. *A Test of the Cobb-Douglas Assumption for Local Governments*. 36, 2, 1983, 233-6.
- FORTUNE, PETER. *Municipal Bond Yields: Whose Tax Rates Matter?* 41, 2, 1988, 219-33.
- FOURAKER, LAWRENCE E. *A Note on the Administration's Recent Tax Proposals*. 16, 4, 1963, 426-8.
- FOX, WILLIAM F. *An Evaluation of Metropolitan Area Tax Base Sharing: A Comment*. 34, 2, 1981, 275-9.
- FOX, WILLIAM F. *Tax Structure and the Location of Economic Activity Along State Borders*. 39, 4, 1986, 387-401.

- FOX, WILLIAM F., and CHARLES CAMPBELL. *Stability of the State Sales Tax Income Elasticity*. 37, 2, 1984, 201-12.
- FOX, WILLIAM F., and MATTHEW N. MURRAY. *Economic Aspects of Taxing Services*. 41, 1, 1988, 19-36.
- FOX, WILLIAM F., and MATTHEW N. MURRAY. *The Sales Tax and Electronic Commerce: So What's New?* 50, 3, 1997, 573-92.
- FRANK, HENRY J. *Measuring State Tax Burdens*. 12, 2, 1959, 179-85.
- FREELAND, J. ERIC, JOHN A. GRAY, and EMIL M. SUNLEY, JR. *The Six Month Holding Period for Capital Gains: An Empirical Analysis of its Effect on the Timing of Gains*. 21, 4, 1968, 467-78.
- FREEMAN, ROGER A. *What Price State Government?* 6, 1, 1953, 19-37.
- FREEMAN, ROGER A. *Crisis in School Finance, Part I*. 9, 1, 1956, 1-13.
- FREEMAN, ROGER A. *Crisis in School Finance, Part II*. 9, 2, 1956, 115-25.
- FREEMAN, ROGER A. *Tax Relief for the Homeowner?* 26, 3, 1973, 485-90.
- FREIMAN, MARC P. *Why Voters Support Tax Limitation Amendments: A Comment*. 33, 4, 1980, 493-6.
- FRIEDLAENDER, ANN F., GERALD J. SWANSON, and JOHN F. DUE. *Estimating Sales Tax Revenue Changes in Response to Changes in Personal Income and Sales Tax Rates*. 26, 1, 1973, 103-10.
- FRIEDLAND, ROBERT B. *Implementing Mandates: Can We Do It?* 47, 3, 1994, 471-83.
- FRIEDMAN, DAVID A., and JOEL WALDFOGEL. *The Administrative and Compliance Cost of Manual Highway Toll Collection: Evidence from Massachusetts and New Jersey*. 48, 2, 1995, 217-28.
- FRISCH, DANIEL J. *The BALRM Approach to Transfer Pricing*. 42, 3, 1989, 261-71.
- FROOMKIN, JOSEPH N. *Some Problems of Tax Policy in Latin America*. 10, 4, 1957, 370-9.
- FROOMKIN, JOSEPH N., and HERRICK K. LIDSTONE. *Tax Problems of Export Economies—Taxation of Coffee in El Salvador*. 7, 3, 1954, 264-73.
- FROOMKIN, JOSEPH N., and IRA T. WENDER. *Revenue Implications of United States Income Tax Treaties*. 7, 2, 1954, 177-81.
- FRYMAN, RICHARD F. *Sales Taxation of Producers' Goods in Illinois*. 22, 2, 1969, 273-81.
- FUJII, EDWIN, MOHAMMED KHALED, and JAMES MAK. *The Exportability of Hotel Occupancy and Other Tourist Taxes*. 38, 2, 1985, 169-77.
- FULLERTON, DON. *Which Effective Tax Rate?* 37, 1, 1984, 23-41.
- FULLERTON, DON. *Which Effective Tax Rate? A Reply*. 38, 1, 1985, 109-10.
- FULLERTON, DON. *The Use of Effective Tax Rates in Tax Policy*. 39, 3, 1986, 285-92.
- FULLERTON, DON, and JAMES B. MACKIE. *Economic Efficiency in Recent Tax Reform History: Policy Reversals or Consistent Improvements?* 42, 1, 1989, 1-13.
- FULLERTON, DON, and DIANE LIM ROGERS. *Lifetime Versus Annual Perspectives on Tax Incidence*. 44, 3, 1991, 277-87.

- FUNK, GERALD M., and RICHARD J. KRYSCIO. *Equity and the Property Tax: Comments on Two Seemingly Unrelated Conceptual Frameworks*. 31, 4, 1978, 411-3.
- FURUBOTN, EIRIK G., and SVETOZAR A. PEJOVICH. *Tax Policy and Investment Decisions of the Yugoslav Firm*. 23, 3, 1970, 335-48.
- GABLER, L. R., and JOEL I. BREST. *Interstate Variations in Per Capita Highway Expenditures*. 20, 1, 1967, 78-85.
- GADE, MARY N., and LEE C. ADKINS. *Tax Exporting and State Revenue Structures*. 43, 1, 1990, 39-52.
- GAHVARI, FIROUZ. *Does the Laffer Curve Ever Slope Down?* 41, 2, 1988, 267-9.
- GAL-EDD, ISRAEL. *When Is a Corporation—? Some Thoughts on the Taxation of Corporations and Their Stockholders in the Light of Israel's Experience*. 15, 1, 1962, 53-65.
- GALE, WILLIAM G. *What Can America Learn from the British Tax System?* 50, 4, 1997, 753-77.
- GALE, WILLIAM G., and JANET HOLTZBLATT. *On the Possibility of a No-Return Tax System*. 50, 3, 1997, 475-85.
- GALLAWAY, LOWELL E. *Negative Income Tax Rates and the Elimination of Poverty*. 19, 3, 1966, 298-307.
- GALLAWAY, LOWELL E. *Negative Income Tax Rates and the Elimination of Poverty: Reply*. 20, 3, 1967, 338-43.
- GALPER, HARVEY, and JOHN PETERSEN. *An Analysis of Subsidy Plans to Support State and Local Borrowing*. 24, 2, 1971, 205-34.
- GALPER, HARVEY, and GEORGE E. PETERSON. *The Equity Effects of a Taxable Municipal Bond Subsidy*. 26, 4, 1973, 611-24.
- GALPER, HARVEY, and ERIC TODER. *Owning or Leasing: Bennington College, and the U.S. Tax System*. 36, 2, 1983, 257-61.
- GALPER, HARVEY, and DENNIS ZIMMERMAN. *Preferential Taxation and Portfolio Choice: Some Empirical Evidence*. 30, 4, 1977, 387-97.
- GAMKHAR, SHAMA, and WALLACE OATES. *Asymmetries in the Response to Increases and Decreases in Intergovernmental Grants: Some Empirical Findings*. 49, 4, 1996, 501-12.
- GARBER, HARRY D. *The Role of Consumption Taxes in Tax Reform Around the World*. 41, 3, 1988, 357-64.
- GARDNER, WAYLAND D. *Sources of Farm Income Underreporting: Gross Receipts or Deductions?* 12, 4, 1959, 374-6.
- GARDNER, WAYLAND D. *The Usefulness of Comparative Studies of State Tax Systems*. 14, 4, 1961, 388-93.
- GARFINKEL, IRWIN, and LARRY L. ORR. *Welfare Policy and the Employment Rate of AFDC Mothers*. 27, 2, 1974, 275-84.
- GARRISON, CHARLES B. *New Industry in Small Towns: The Impact on Local Government*. 24, 4, 1971, 493-500.
- GARRISON, CHARLES B., and DON M. SOULE. *Economic Effects of Kentucky's Distilled Spirits Production Tax*. 20, 1, 1967, 20-8.

- GARWOOD, JOHN D. *Taxes and Industrial Location*. 5, 4, 1952, 365-9.
- GARWOOD, JOHN D. *The Kansas Citizens Examine Their Property Tax*. 9, 3, 1956, 258-67.
- GATTI, JAMES F., and LEONARD J. TASHMAN. *Equalizing Matching Grants and the Allocative and Distributive Objectives of Public School Financing*. 29, 4, 1976, 461-76.
- GATTI, JAMES F., and LEONARD J. TASHMAN. *Equalizing Matching Grants and the Allocative and Distributive Objectives of Public School Financing: Reply*. 31, 2, 1978, 201-2.
- GAYER, DAVID. *The Effects of Medicaid on State and Local Government Finances*. 25, 4, 1972, 511-9.
- GELARDI, ALEXANDER M. G. *The Influence of Tax Law Changes on the Timing of Marriages: A Two-Country Analysis*. 49, 1, 1996, 17-30.
- GEMMILL, KENNETH W. *An Appraisal of the Internal Revenue Code of 1954*. 8, 1, 1955, 36-9.
- GEMMILL, ROBERT F. *The Effect of the Capital Gains Tax on Asset Prices*. 9, 4, 1956, 289-301.
- GENSEMER, BRUCE L., JANE A. LEAN, and WILLIAM B. NEENAN. *Awareness of Marginal Income Tax Rates Among High-Income Taxpayers*. 18, 3, 1965, 258-67.
- GENTRY, WILLIAM M. *Do State Revenue Forecasters Utilize Available Information?* 42, 4, 1989, 429-39.
- GENTRY, WILLIAM M., and HELEN F. LADD. *State Tax Structure and Multiple Policy Objectives*. 47, 4, 1994, 747-72.
- GEORGAKOPOULOS, THEODORE. *Tax Harmonisation and International Income Distribution*. 25, 4, 1972, 541-55.
- GEPHARDT, RICHARD. *Luncheon Address*. 36, 3, 1983, 293-5.
- GERACI, VINCENT J. *Measuring the Benefits from Property Tax Assessment Reform*. 30, 2, 1977, 195-205.
- GERARDI, GERALDINE, MICHAEL J. GRAETZ, and HARVEY S. ROSEN. *Corporate Integration Puzzles*. 43, 3, 1990, 307-14.
- GERARDI, GERALDINE, and ERIC TODER. *Energy Tax Alternatives*. 37, 3, 1984, 289-301.
- GERRA, RALPH A. *The New Forms of Federal Fiscal Policies and Implications for State and Local Governments: Observations from Business*. 34, 3, 1981, 293-302.
- GERRISH, CATHERINE RUGGLES. *Treasury Tax Studies, I*. 1, 2, 1948, 144-53.
- GERRISH, CATHERINE RUGGLES. *Treasury Tax Studies, II*. 1, 3, 1948, 250-60.
- GIBB, WILLIAM. *Comment on Michael Gordon's Paper*. 27, 3, 1974, 441-3.
- GIERTZ, J. FRED. *Decentralization at the State and Local Level: An Empirical Analysis*. 29, 2, 1976, 201-9.
- GIERTZ, J. FRED, and DAVID L. CHICOINE. *Tax Valuation of Farm Land: Non-Neutrality with Respect to Inflation*. 37, 2, 1984, 253-8.
- GIERTZ, J. FRED, and DENNIS H. SULLIVAN. *Housing Tenure and Horizontal Equity*. 31, 4, 1978, 329-38.

- GILLESPIE, W. IRWIN, and J. BRIAN LABELLE *A Pro-Poor or Pro-Rich Distribution of Income?* 31, 2, 1978, 185-9.
- GILLINGHAM, ROBERT, and JOHN S. GREENLEES. *The Effect of Marginal Tax Rates on Capital Gains Revenue: Another Look at the Evidence.* 45, 2, 1992, 167-77.
- GILLIS, MALCOLM, GLENN JENKINS, and JIM LEITZEL. *Financing Universal Access in the Telephone Network.* 39, 1, 1986, 35-48.
- GILLIS, MALCOLM, and CHARLES E. McLURE, JR. *Excess Profits Taxation: Post-Mortem on the Mexican Experience.* 32, 4, 1979, 501-11.
- GINSBURG, ALAN L., and GAIL R. WILENSKY. *Reforming Title I—A Study in Grant Design.* 24, 2, 1971, 235-49.
- GINSBURG, MARTIN D. *Tax Simplification—A Practitioner's View.* 26, 3, 1973, 317-30.
- GINSBURG, MARTIN D. *Life Under a Personal Consumption Tax: Some Thoughts on Working, Saving, and Consuming in Nunn-Domenici's Tax World.* 48, 4, 1995, 585-602.
- GLANDER, C. EMORY. *New Types of Municipal Non-Property Tax Revenues.* 3, 2, 1950, 97-103.
- GLANDER, C. EMORY. *A Practical Approach to the Tax Immunity of Imports for Use in Manufacturing.* 18, 3, 1965, 328-33.
- GLASER, SIDNEY. *Introduction: Overview of the Symposium.* 34, 3, 1981, 285-6.
- GLICKMAN, DAVID. *Remarks Regarding Professor Witte's Paper.* 39, 3, 1986, 269-72.
- GODDEERIS, JOHN H. *Comment on "Self Employment and the Incidence of the Payroll Tax."* 37, 4, 1984, 575-6.
- GOETSCHIUS, GARY, and JOHN H. WICKS. *A Note on Administrative Costs of Governmental Transfer Payments.* 24, 4, 1971, 511-4.
- GOETZ, CHARLES J., and WARREN E. WEBER. *Intertemporal Changes in Real Federal Income Tax Rates, 1954-70.* 24, 1, 1971, 51-63.
- GOFFMAN, IRVING J. *The Tax Treatment of Capital Gains in Canada.* 14, 4, 1961, 356-61.
- GOHMANN, STEPHAN F. *A Test of the Perceived Fairness of the Actuarial Adjustment to Social Security Benefits.* 39, 2, 1986, 237-40.
- GOLD, RONALD B. *Subsidies to Industry in Pennsylvania.* 19, 3, 1966, 286-97.
- GOLD, RONALD B. *Fiscal Capacities and Welfare Expenditures of States.* 22, 4, 1969, 496-505.
- GOLD, RONALD B. *Tax Deductions for Individual Retirement Saving.* 25, 4, 1972, 585-93.
- GOLD, STEVEN D. *A Note on the Design of Property Tax Circuitbreakers.* 29, 4, 1976, 477-81.
- GOLD, STEVEN D. *Homeowner Property Taxes, Inflation and Property Tax Relief.* 34, 2, 1981, 167-84.
- GOLD, STEVEN D. *Federal Aid and State Finances.* 35, 3, 1982, 373-81.
- GOLD, STEVEN D. *Recent Developments in State Finance.* 36, 1, 1983, 1-29.

- GOLD, STEVEN D. *State Tax Increases of 1983: Prelude to Another Tax Revolt?* 37, 1, 1984, 9-22.
- GOLD, STEVEN D. *Contingency Measures and Fiscal Limitations: The Real World Significance of Some Recent State Budget Innovations.* 37, 3, 1984, 421-32.
- GOLD, STEVEN D. *The State Government Response to Federal Income Tax Reform: Indications from the States that Completed Their Work Early.* 40, 3, 1987, 431-44.
- GOLD, STEVEN D. *Changes in State Government Finances in the 1980s.* 44, 1, 1991, 1-19.
- GOLD, STEVEN D. *Issues Raised by the New Federalism.* 49, 2, 1996, 273-87.
- GOLDBERG, GERALD H. *Federal Preemption of State Tax Policy.* 44, 3, 1991, 293-6.
- GOLDSTEIN, G. S., and M. V. PAULY. *The Effect of Revenue and Tax Limitations on Property Values.* 32, 2s, 1979, 97-103.
- GOLDSTEIN, WILLIAM M. *The Case for a Tax on Gross Income.* 30, 3, 1977, 225-30.
- GONSALVES, JOE A. *Modernizing the California Tax Structure.* 25, 3, 1972, 391-5.
- GOODE, RICHARD. *Federal Tax Legislative Activities in 1947.* 1, 1, 1948, 67-78.
- GOODE, RICHARD. *Federal Finances in 1948.* 2, 1, 1949, 71-87.
- GOODE, RICHARD. *A Constant-Purchasing-Power Savings Bond.* 4, 4, 1951, 332-40.
- GOODE, RICHARD. *An Economic Limit on Taxes: Some Recent Discussions.* 5, 3, 1952, 227-33.
- GOODE, RICHARD. *Federal Finance in India.* 6, 4, 1953, 361-71.
- GOODE, RICHARD. *Report of the India Taxation Enquiry Commission.* 9, 2, 1956, 134-47.
- GOODE, RICHARD. *New System of Direct Taxation in Ceylon.* 13, 4, 1960, 329-40.
- GOODE, RICHARD. *Taxation of Saving and Consumption in Underdeveloped Countries.* 14, 4, 1961, 305-22.
- GOODE, RICHARD. *Disappointed Expectations and Tax Reform.* 40, 2, 1987, 159-69.
- GOODE, RICHARD. "Economics in the Policy Process:" A Comment. 47, 2, 1994, 403-5.
- GOODE, RICHARD. *The National Tax Journal in 1948-50 and 1994-96.* 50, 1, 1997, 707-18.
- GORDON, MICHAEL S. *The Implications of Federal Minimum Standards for Private Pension Plans.* 27, 3, 1974, 437-40.
- GORDON, NATHAN N. *The Second Session of the United Nations Fiscal Commission.* 2, 2, 1949, 166-72.
- GORDON, ROBERT J. *Specification Bias and Corporate Tax Incidence.* 23, 4, 1970, 373-8.
- GORDON, ROGER H., and EDUARDO LEY. *Implications of Existing Tax Policy for Cross-Border Activity Between the United States and Mexico after NAFTA.* 47, 2, 1994, 435-45.
- GORDON, ROGER H., and GILBERT E. METCALF. *Do Tax-Exempt Bonds Really Subsidize Municipal Capital?* 44, 4s, 1991, 71-9.
- GØRTZ, ERIK. *Can Income Tax Increases Be Inflationary? A Comment.* 32, 4, 1979, 549-50.

- GOTTSCHALK, PETER. *Deductions Versus Credits*. 29, 2, 1976, 221-6.
- GOUVEIA, MIGUEL, and ROBERT P. STRAUSS. *Effective Federal Individual Income Tax Functions: An Exploratory Empirical Analysis*. 47, 2, 1994, 317-39.
- GRADISON, BILL. *The Forces Shaping Tax Policy Today*. 43, 3, 1990, 357-61.
- GRAETZ, MICHAEL J. *Effective Dates for Tax Legislation—Retroactivity and Transition Rules*. 30, 3, 1977, 237-42.
- GRAETZ, MICHAEL J., and LOUIS L. WILDE. *The Economics of Tax Compliance: Fact and Fantasy*. 38, 3, 1985, 355-63.
- GRAMLICH, EDWARD M. *Alternative Federal Policies for Stimulating State and Local Expenditures: A Comparison of Their Effects*. 21, 2, 1968, 119-29.
- GRAMLICH, EDWARD M. *A Clarification and a Correction*. 22, 2, 1969, 286-90.
- GRAMLICH, EDWARD M. *A Comment on O'Brien's "Grants-In-Aid"*. 25, 1, 1972, 107-8.
- GRAMLICH, EDWARD M. *The Deductibility of State and Local Taxes*. 38, 4, 1985, 447-65.
- GRAMLICH, EDWARD M. *Federalism and Federal Deficit Reduction*. 40, 3, 1987, 299-313.
- GRAMLICH, EDWARD M. *A Policymaker's Guide to Fiscal Decentralization*. 46, 2, 1993, 229-35.
- GRAMLICH, EDWARD M., DANIEL L. RUBINFELD, and DEBORAH A. SWIFT. *Why Voters Turn Out for Tax Limitation Votes*. 34, 1, 1981, 115-24.
- GRAMLICH, FREDERICK W. *The Demand for Clean Water: The Case of the Charles River*. 30, 2, 1977, 183-94.
- GRAVELLE, JANE G. *Inflation and the Taxation of Capital Income in the Corporate Sector: A Comment*. 33, 4, 1980, 473-83.
- GRAVELLE, JANE G. *Effects of the 1981 Depreciation Revisions on the Taxation of Income from Business Capital*. 35, 1, 1982, 1-20.
- GRAVELLE, JANE G. *Capital Income Taxation and Efficiency in the Allocation of Investment*. 36, 3, 1983, 297-306.
- GRAVELLE, JANE G. "Which Effective Tax Rate?" *A Comment and Extension*. 38, 1, 1985, 103-8.
- GRAVELLE, JANE G. *International Tax Competition: Does it Make a Difference in Tax Policy?* 39, 3, 1986, 375-84.
- GRAVELLE, JANE G. *Discussion of "U.S. Taxes and Trade Performance"*. 41, 3, 1988, 341-2.
- GRAVELLE, JANE G. *Differential Taxation of Capital Income: Another Look at the 1986 Tax Reform Act*. 42, 4, 1989, 441-63.
- GRAVELLE, JANE G. *What Can Private Investment Incentives Accomplish? The Case of the Investment Tax Credit*. 46, 3, 1993, 275-90.
- GRAVELLE, JANE G. *The Corporate Income Tax: Economic Issues and Policy Options*. 48, 2, 1995, 267-77.
- GRAVELLE, JANE G. *Behavioral Feedback Effects and the Revenue-Estimating Process*. 48, 3, 1995, 463-77.

- GRAVELLE, JANE G., and JACK TAYLOR. *Financing Long-Term Health Care for the Elderly*. 42, 3, 1989, 219-32.
- GRAVELLE, JANE G., and JACK TAYLOR. *Tax Neutrality and the Tax Treatment of Purchased Intangibles*. 45, 1, 1992, 77-88.
- GRAVELLE, JANE G., and DENNIS ZIMMERMAN. *Cigarette Taxes to Fund Health Care Reform*. 47, 3, 1994, 575-90.
- GRAVES, FRANK M. *Fiscal Disparities Between the Atlanta and NonAtlanta Areas of Fulton County, Georgia*. 23, 4, 1970, 449-55.
- GRAY, RALPH. *Raising State Income Tax Yields Through Equity Reforms*. 13, 1, 1960, 69-76.
- GRAY, RALPH. *Industrial Development Subsidies and Efficiency in Resources Allocation*. 17, 2, 1964, 164-72.
- GREENE, KENNETH V. *Collective Decision-Making Models and the Measurement of Benefits in Fiscal Incidence Studies*. 26, 2, 1973, 177-85.
- GREENE, KENNETH V., and THOMAS J. PARLIAMENT. *Political Externalities, Efficiency, and the Welfare Losses from Consolidation*. 33, 2, 1980, 209-17.
- GREENFIELD, STUART J. *Audit Productivity: A Cross-Sectional Analysis*. 35, 4, 1982, 501-5.
- GREYTAK, DAVID, RICHARD GUSTELY, and ROBERT J. DINKELMEYER. *The Effects of Inflation on Local Government Expenditures*. 27, 4, 1974, 583-98.
- GREYTAK, DAVID, and JERRY THURSBY *Functional Form in State Income Tax Elasticity Estimation*. 32, 2, 1979, 195-200.
- GREYTAK, DAVID, and JERRY THURSBY. *The Elasticity of State Income Taxes: A Further Consideration*. 33, 4, 1980, 497-9.
- GRIESEN, RONALD E. *Effects of the Property Tax on Operating and Investment Decisions of Rental Property Owners: A Note*. 26, 1, 1973, 127-8.
- GRIESEN, RONALD E. *On the Optimal Level of Taxation, Borrowing, and Government Expenditures*. 28, 2, 1975, 251-3.
- GRODZINS, MORTON. *State-Municipal Fiscal Relations: A Critical Commentary*. 3, 1, 1950, 1-17.
- GRONOUSKI, JOHN A. *State Supervision of Property Tax Administration*. 10, 2, 1957, 158-70.
- GROSSKOPF, SHAWNA, KATHY HAYES, and DAVID SIVAN. *Municipal Pensions, Funding and Wage Capitalization*. 36, 1, 1983, 115-21.
- GROSSKOPF, SHAWNA, and SUTHATHIP YAISAWARNG. *Economies of Scope in the Provision of Local Public Services*. 43, 1, 1990, 61-74.
- GROSSMAN, PHILIP J. *Intergovernmental Grants and Grantor Government Own-Purpose Expenditures*. 42, 4, 1989, 487-94.
- GROVES, HAROLD M. *Neutrality in Taxation*. 1, 1, 1948, 18-24.
- GROVES, HAROLD M. *Taxation in Australia and New Zealand*. 2, 1, 1949, 1-11.
- GROVES, HAROLD M. *New Sources of Light on Intergovernmental Fiscal Relations*. 5, 3, 1952, 234-8.
- GROVES, HAROLD M. *Toward a Social Theory of Progressive Taxation*. 9, 1, 1956, 27-34.

- GROVES, HAROLD M. *Empirical Studies of Income-Tax Compliance*. 11, 4, 1958, 291-301.
- GROVES, HAROLD M. *Income-Tax Administration*. 12, 1, 1959, 37-53.
- GROVES, HAROLD M. *Taxing the Family Unit: The Carter Commission's Proposals and U.S. Practice*. 22, 1, 1969, 109-20.
- GROVES, HAROLD M., and WALLACE I. EDWARDS. *A New Model for an Integrated Transfer Tax*. 6, 4, 1953, 353-60.
- GROVES, HAROLD M., and JOHN RIEW. *The Impact of Industry on Local Taxes—A Simple Model*. 16, 2, 1963, 137-46.
- GROVES, HAROLD M., and DON M. SOULE. *A New Proposal for Emergency Taxation of Corporate Profits*. 5, 4, 1952, 325-34.
- GRUBB, W. NORTON. *The Distribution of Costs and Benefits in an Urban Public School System*. 24, 1, 1971, 1-12.
- GRUBBS, CLIFTON M. *Problems of Highway Cost Allocation*. 16, 4, 1963, 416-25.
- GRUBERT, HARRY, and JOHN MUTTI. *Taxes, International Capital Flows and Trade: The International Implications of the Tax Reform Act of 1986*. 40, 3, 1987, 315-29.
- GRUBERT, HARRY, and JOHN MUTTI. *International Aspects of Corporate Tax Integration: The Contrasting Role of Debt and Equity Flows*. 47, 1, 1994, 111-33.
- GRUBERT, HARRY, and T. SCOTT NEWLON. *The International Implications of Consumption Tax Proposals*. 48, 4, 1995, 619-47.
- GRUBERT, HARRY, and T. SCOTT NEWLON. *Reply to Avi-Yonah*. 49, 2, 1996, 267-71.
- GRUBERT, HARRY, WILLIAM C. RANDOLPH, and DONALD J. ROUSSLANG. *Country and Multinational Company Responses to the Tax Reform Act of 1986*. 49, 3, 1996, 341-58.
- GULLEY, O. DAVID, and REXFORD E. SANTERRE. *The Effect of Tax Exemption on the Market Share of Nonprofit Hospitals*. 46, 4, 1993, 477-86.
- GULLEY, O. DAVID, and FRANK A. SCOTT, JR. *Lottery Effects on Pari-Mutuel Tax Revenues*. 42, 1, 1989, 89-93.
- GULLEY, O. DAVID, and FRANK A. SCOTT, JR. *The Demand for Wagering on State-Operated Lotto Games*. 46, 1, 1993, 13-22.
- GURLEY, JOHN G. *Federal Tax Policy (A Review Article)*. 20, 3, 1967, 319-27.
- GUTHMAN, RICHARD, JR. *Remarks on Balanced Budgets*. 37, 3, 1984, 453-5.
- GUTHRIE, ROBERT S. *Measurement of Relative Tax Progressivity*. 32, 1, 1979, 93-5.
- GUTHRIE, ROBERT S. *State Revenue Potential of Parimutuel Taxation*. 33, 4, 1980, 509-10.
- GUTHRIE, ROBERT S. *The Effect of Competition on Tax Revenues in the Casino Gaming Industry*. 34, 2, 1981, 261-5.
- GUTMAN, HARRY L. *Effective Federal Tax Rates on Transfers of Wealth*. 32, 3, 1979, 391-404.
- GUTMAN, HARRY L. *Federal Wealth Transfer Taxes After the Economic Recovery Act of 1981*. 35, 3, 1982, 253-68.
- GUTTENTAG, JOSEPH H., E. DEANE LEONARD, and WILLIAM Y. RODEWALD. *Federal Income Taxation of Fringe Benefits: A Specific Proposal*. 6, 3, 1953, 250-72.

- HABERSTROH, CHADWICK J. *The Impact of Electronic Data Processing on Administrative Organizations*. 14, 3, 1961, 258-70.
- HADY, THOMAS F. *The Incidence of the Personal Property Tax*. 15, 4, 1962, 368-84.
- HAGMAN, DONALD G., and DEAN MISCZYNSKI. *Special Capital and Real Estate Windfall Taxes (SCREWTS) in CANZEUS: A Phenomenon*. 28, 4, 1975, 437-44.
- HALL, ARDEN, and HAL HOVEY. *State and Local Government Retirement Systems: Problems and Prospects*. 33, 3, 1980, 371-80.
- HALL, JAMES K. *Revision of the Internal Revenue Code and Section 102*. 8, 3, 1955, 275-86.
- HALL, JAMES K. *Sales-Assessment Ratio Survey in Washington*. 9, 2, 1956, 177-92.
- HALL, JAMES K. *Assessment Equalization in Washington*. 9, 4, 1956, 302-25.
- HALL, JAMES K. *Tax Comparisons*. 12, 1, 1959, 69-73.
- HALL, JOHN H. *Individual Retirement Account*. 27, 3, 1974, 459-65.
- HALPERIN, DANIEL. *Comments on Private Pension Plans*. 27, 3, 1974, 435-6.
- HALPERIN, DANIEL. *Broadening the Base—The Case of Fringe Benefits*. 37, 3, 1984, 271-81.
- HALPERIN, DANIEL. *The Legacy of Stanley Surrey*. 38, 3, 1985, 249-50.
- HALPERIN, ROBERT, and JOSEPH TZUR. *The Effects of Nontaxable Employee Benefits on Employer Profits and Employee Work Effort*. 38, 1, 1985, 65-79.
- HAMILTON, BILLY C. *Comments on the Taxation of Services Under State Sales Taxes*. 41, 3, 1988, 411-3.
- HAMILTON, BRUCE W. *Capitalization and the Regressivity of the Property Tax: Empirical Evidence*. 32, 2s, 1979, 169-80.
- HAMILTON, HOWARD D. *Taxes and Taconite: Iron Ore Tax Legislation in the Lake Superior Region*. 7, 4, 1954, 342-54.
- HAMILTON, HOWARD D. *Recent Developments in the Indiana Gross Income Tax*. 11, 3, 1958, 272-9.
- HAMMER, RICHARD M. *The Taxation of Income from Corporate Shareholders: Review of Present Systems in Canada, France, Germany, Japan and the U. K.* 28, 3, 1975, 315-34.
- HAMOVITCH, WILLIAM. *Sales Taxation: An Analysis of the Effects of Rate Increases in Two Contrasting Cases*. 19, 4, 1966, 411-20.
- HAND, JOHN H., and WILLIAM E. MITCHELL. *Optimality in Local Debt Limitation: Comment*. 24, 1, 1971, 101-6.
- HANEY, JAMES R. *Integration of the Corporate and Individual Income Taxes*. 30, 3, 1977, 345-58.
- HANSEN, REED R. *An Empirical Analysis of the Retail Sales Tax with Policy Recommendations*. 15, 1, 1962, 1-13.
- HANSEN, REED R. *Social Security Taxes—Regressive or Progressive: A Comment*. 19, 2, 1966, 204-6.
- HANSEN, W. LEE, and BURTON A. WEISBROD. *Who Pays for a Public Expenditure Program?* 24, 4, 1971, 515-7.

- HANSMANN, HENRY. *The Effect of Tax Exemption and Other Factors on the Market Share of Nonprofit Versus For-Profit Firms.* 40, 1, 1987, 71-82.
- HANSON, NELS W. *Economy of Scale as a Cost Factor in Financing Public Schools.* 17, 1, 1964, 92-5.
- HARBERGER, ARNOLD C. *In Defense of Carter: A Personal Overview.* 22, 1, 1969, 164-77.
- HARLOW, ROBERT L. *Sharkansky on State Expenditures: A Comment.* 21, 2, 1968, 215-6.
- HARMON, OSKAR RAGNAR, and RAJIV MALLICK. *The Optimal State Tax Portfolio Model: An Extension.* 47, 2, 1994, 395-401.
- HARRINGTON, DAVID E., and KATHY J. KRYNSKI. *State Pricing of Vanity License Plates.* 42, 1, 1989, 95-9.
- HARRIS, BRITTON. *Notes on Tax Exemption and Development.* 8, 4, 1955, 393-9.
- HARRIS, ROBERT B. *Compensation for Loss of Income and Its Taxation: Comment.* 34, 1, 1981, 135-6.
- HARRISS, C. LOWELL. *Wealth Estimates as Affected by Audit of Estate Tax Returns.* 2, 4, 1949, 316-33.
- HARRISS, C. LOWELL. *The British Revaluation of Real Estate for Local Taxation.* 5, 3, 1952, 239-44.
- HARRISS, C. LOWELL. *Sources of Injustice in Death Taxation.* 7, 4, 1954, 289-308.
- HARRISS, C. LOWELL. *Land Value Increment Taxation: Demise of the British Betterment Levy.* 25, 4, 1972, 567-72.
- HARRISS, C. LOWELL. *Opening Remarks.* 26, 3, 1973, 309.
- HARRISS, C. LOWELL. *Savings and Consumption: Moderator's Remarks.* 26, 3, 1973, 395.
- HARRISS, C. LOWELL. *Tax Equity and the Need for Capital: With Special Reference to Income from Corporate Shareholdings.* 28, 3, 1975, 292-300.
- HART, PETER J. *Accounting for Inflation in the United States.* 33, 3, 1980, 247-55.
- HARTMAN, DAVID G. *Deferral of Taxes on Foreign Source Income.* 30, 4, 1977, 457-62.
- HARTMAN, DAVID G. *Tax Policy and Foreign Direct Investment in the United States.* 37, 4, 1984, 475-87.
- HARTMAN, ROBERT W. *Does Anybody Know the Way to San Jose?* 37, 3, 1984, 389-91.
- HARVEY, ERNEST C. *Social Security Taxes—Regressive or Progressive?* 18, 4, 1965, 408-14.
- HARVEY, ROBERT P., and JERRRY TEMPALSKI. *The Individual AMT: Why It Matters.* 50, 3, 1997, 453-73.
- HASBROUCK, JOEL. *The Impact of Inflation Upon Corporate Taxation.* 36, 1, 1983, 65-81.
- HASKELL, MARK A. *Federal Grants and the Income-Density Effect.* 15, 1, 1962, 105-8.

- HASKELL, MARK A., and JOEL KAUFFMAN. *Taxation of Imputed Income*. 17, 3, 1964, 232-40.
- HATRY, HARRY P. *Reflecting the Consumer Viewpoint in State and Local Government Fiscal and Expenditure Decisions*. 25, 3, 1972, 363-8.
- HAUGEN, ROBERT A., and A. JAMES HEINS. *The Effects of the Personal Income Tax on the Stability of Equity Values*. 22, 4, 1969, 466-71.
- HAUSE, JOHN C. *The Economic Consequences of Percentage Depletion Allowances*. 16, 4, 1963, 405-9.
- HAVEMAN, ROBERT H., and JOHN KARL SCHOLZ. *Transfers, Taxes, and Welfare Reform*. 47, 2, 1994, 417-34.
- HAWKES, GEORGE R. *Death Duties and Double Taxation: Canada and the United States Compared*. 5, 2, 1952, 145-54.
- HAYASHI, YOSHIO. *Capital Accumulation and Taxation in Japan*. 16, 2, 1963, 174-92.
- HAYES, ARTHUR M. *Examination of Foreign Tax Structures Relating to Integration: Introductory Remarks*. 28, 3, 1975, 301.
- HECKERT, RICHARD E. *Metropolitan Fiscal Disparities—The Business Point of View*. 29, 3, 1976, 336-40.
- HEIM, PEGGY. *Financing the Federal Reclamation Program: Reimbursement Arrangements and Cost Allocations*. 9, 1, 1956, 35-45.
- HEINBERG, JOHN D., and WALLACE E. OATES. *The Incidence of Differential Property Taxes on Urban Housing: A Comment and Some Further Evidence*. 23, 1, 1970, 92-8.
- HEINBERG, JOHN D., and WALLACE E. OATES. *The Incidence of Differential Property Taxes on Rental Housing: An Addendum*. 25, 2, 1972, 221-2.
- HEINS, A. JAMES. *The Interest Rate Differential Between Revenue Bonds and General Obligations: A Regressive Model*. 15, 4, 1962, 399-405.
- HELLER, PETER S. *Diverging Trends in the Shares of Nominal and Real Government Expenditure in GDP: Implications for Policy*. 34, 1, 1981, 61-74.
- HELLER, WALTER W. *Tax and Monetary Reform in Occupied Germany*. 2, 3, 1949, 215-21.
- HELLER, WALTER W. *Compulsory Lending: The World War II Experience*. 4, 2, 1951, 116-28.
- HELLER, WALTER W. *Appraisal of the Administration's Tax Policy*. 8, 1, 1955, 12-28.
- HELLER, WALTER W., and CLARA PENNIMAN. *A Survey and Evaluation of State Income Tax Withholding*. 10, 4, 1957, 298-309.
- HELLERSTEIN, JEROME R. *Recent Developments in State Tax Apportionment and the Circumscription of Unitary Business*. 21, 4, 1968, 487-503.
- HELLERSTEIN, JEROME R. *State Tax Discrimination Against Out-of-Staters*. 30, 2, 1977, 113-33.
- HELLERSTEIN, WALTER. *Constitutional Constraints on State Taxation of Energy Resources*. 31, 3, 1978, 245-56.
- HELLERSTEIN, WALTER. *State Income Taxation of Multijurisdictional Corporations and the Supreme Court*. 35, 4, 1982, 401-25.

- HELLERSTEIN, WALTER. *Florida's Sales Tax on Services*. 41, 1, 1988, 1-18.
- HELLERSTEIN, WALTER. *Transaction Taxes and Electronic Commerce: Designing State Taxes That Work in an Interstate Environment*. 50, 3, 1997, 593-606.
- HENDERSHOTT, PATRIC H., and DAVID C. LING. *Trading and the Tax Shelter Value of Depreciable Real Estate*. 37, 2, 1984, 213-23.
- HENDERSHOTT, PATRIC H., ERIC TODER, and YUNHI WON. *Effects of Capital Gains Taxes on Revenue and Economic Efficiency*. 44, 1, 1991, 21-40.
- HENDERSON, YOLANDA K. *Capital Gains Tax Rates and Stock Market Volume*. 43, 4, 1990, 411-25.
- HENRY, EDWARD L. *The Farmer's Tax Burden*. 4, 4, 1951, 341-50.
- HENSZEY, BENJAMIN N., and RICHARD L. ROADARMEL. *A Comparative Analysis of State Individual Income Tax Enforcement Procedures*. 34, 2, 1981, 207-16.
- HERBER, BERNARD P. *Discussion of Revenue Sharing*. 24, 3, 1971, 323-6.
- HERBER, BERNARD P., and PAUL U. PAWLIK. *Measuring Government's Role in the Mixed Economy: A New Approach*. 36, 1, 1983, 45-56.
- HERMANSEN, SVEND O. *Fiscal Policy and the "Lerner Effect."* 17, 3, 1964, 316-8.
- HERMANSEN, SVEND O. *An Analysis of the Recent Tax Cut*. 18, 4, 1965, 425-9.
- HERZEL, WILLIAM G. *State Tax Legislation in 1947*. 1, 1, 1948, 79-90.
- HERZOG, HENRY W., JR., and ALAN M. SCHLOTTMANN. *State and Local Tax Deductibility and Metropolitan Migration*. 39, 2, 1986, 189-200.
- HETTENHOUSE, GEORGE W., and WILBUR G. LEWELLEN. *The Taxation of Restricted Stock Compensation Plans*. 22, 3, 1969, 368-78.
- HETTICH, WALTER. *Henry Simons on Taxation and the Economic System*. 32, 1, 1979, 1-9.
- HETTICH, WALTER. *Reforms of the Tax Base and Horizontal Equity*. 36, 4, 1983, 417-27.
- HETTICH, WALTER, and STANLEY WINER. *Blueprints and Pathways: The Shifting Foundations of Tax Reform*. 38, 4, 1985, 423-45.
- HEWETT, ROGER S., and SUSAN C. STEPHENSON. *State Tax Revenues Under Competition*. 36, 1, 1983, 95-101.
- HEWETT, ROGER S., and SUSAN C. STEPHENSON. *Estimating Tax Interdependence: A Reply*. 39, 2, 1986, 249.
- HEWITT, DANIEL. *Fiscal Illusion from Grants and the Level of State and Federal Expenditures*. 39, 4, 1986, 471-83.
- HICKMAN, FREDERIC W. *Tax Equity and the Need for Capital*. 28, 3, 1975, 282-91.
- HICKMAN, FREDERIC W. *Federal Tax Regulations—The Need to Expedite and Simplify*. 30, 3, 1977, 313-9.
- HICKMAN, FREDERIC W. *Where to Go from Here: A Lawyer's View*. 35, 3, 1982, 269-74.
- HIGHT, JOSEPH E. *Full State Funding and the Distribution of Educational Resources in Hawaii*. 27, 1, 1974, 1-8.

- HILLEY, JOHN. *The Distributive Impact of Education Finance Reform*. 36, 4, 1983, 503-9.
- HINRICHES, HARLEY H. *Certainty as Criterion: Taxation of Foreign Investment in Afghanistan*. 15, 2, 1962, 139-54.
- HINRICHES, HARLEY H. *An Empirical Measure of Investors' Responsiveness to Differentials in Capital Gains Tax Rates Among Income Groups*. 16, 3, 1963, 224-9.
- HINRICHES, HARLEY H. *Unreporting of Capital Gains on Tax Returns or How to Succeed in Gainsmanship Without Actually Paying Taxes*. 17, 2, 1964, 158-63.
- HINRICHES, HARLEY H. "Altruism on Wall Street or Who's Afraid of the IRS?": A Reply to West and Riley. 18, 1, 1965, 91-6.
- HIRSCH, WERNER Z. *Determinants of Public Education Expenditures*. 13, 1, 1960, 29-40.
- HIRSCH, WERNER Z. *Local Versus Areawide Urban Government Services*. 17, 4, 1964, 331-9.
- HIRSCH, WERNER Z., and MORTON J. MARCUS. *Some Benefit-Cost Considerations of Universal Junior College Education*. 19, 1, 1966, 48-57.
- HIRSCH, WERNER Z., and ANTHONY M. RUFOLO. *Effects of State Income Taxes on Fringe Benefit Demand of Policemen and Firemen*. 39, 2, 1986, 211-9.
- HITE, PEGGY A., and GARY A. MCGILL. *An Examination of Taxpayer Preference for Aggressive Tax Advice*. 45, 4, 1992, 389-403.
- HOBBET, RICHARD D. *Public Interest Law Firms—To Fee or not to Fee*. 27, 1, 1974, 45-55.
- HOCHMAN, HAROLD M., and COTTON M. LINDSAY. *Taxation, Interest and the Timing of Inter-Generation Wealth Transfers*. 20, 2, 1967, 219-26.
- HOCHMAN, HAROLD M., and JAMES D. RODGERS. *The Optimal Tax Treatment of Charitable Contributions*. 30, 1, 1977, 1-18.
- HOFFMAN, RONALD F. *Some Analysis Concerning Regressivity of Hawaii's General Excise Tax*. 18, 2, 1965, 219-21.
- HOFFMAN, LOREY ARTHUR, SATYA N. PODDAR, and JOHN WHALLEY. *Taxation of Banking Services Under a Consumption Type, Destination Basis VAT*. 40, 4, 1987, 547-54.
- HOFGESANG, EDWARD G. *Reforming and Cutting Back the Federal Aid System: Implications for State and Local Governments*. 34, 3, 1981, 315-8.
- HOGAN, TIMOTHY D., and ROBERT B. SHELTON. *Interstate Tax Exportation and States' Fiscal Structures*. 26, 4, 1973, 553-64.
- HOLCOMBE, RANDALL G. *The Florida System: A Bowen Equilibrium Referendum Process*. 30, 1, 1977, 77-84.
- HOLCOMBE, RANDALL G. *Public Choice and Public Spending*. 31, 4, 1978, 373-83.
- HOLCOMBE, RANDALL G. *Concepts of Public Sector Equilibrium*. 33, 1, 1980, 77-88.
- HOLLAND, DANIEL M. *Some Observations on Full Integration*. 28, 3, 1975, 353-7.
- HOLLENHORST, JERRY. *Alternative Uses and Yields of Idle Public Funds: Comment*. 22, 4, 1969, 557-8.

- HOLMES, ROBERT S. *Our Federal Income Tax System—Where Do We Go from Here?* 11, 1, 1958, 56-66.
- HOLMLUND, BERTIL. *A Note on Changes in Payroll Taxes—Does Legal Incidence Matter?* 34, 4, 1981, 479-82.
- HOLT, CHARLES C. *Averaging of Income for Tax Purposes: Equity and Fiscal-Policy Considerations.* 2, 4, 1949, 349-61.
- HOLT, CHARLES C. *A Note on R. F. Gemmill's Article, "The Effect of the Capital Gains Tax on Asset Prices."* 10, 2, 1957, 186-7.
- HOLT, CHARLES C., and JOHN P. SHELTON. *The Lock-in Effect of the Capital Gains Tax.* 15, 4, 1962, 337-52.
- HOLTMANN, A. G. *Migration to the Suburbs, Human Capital, and City Income Tax Losses: A Case Study.* 21, 3, 1968, 326-31.
- HOLTMANN, A. G. *Correction to Migration to the Suburbs, Human Capital and City Income Tax Losses: A Case Study.* 22, 3, 1969, 424.
- HOLTMANN, A. G. *A Note on Lump-Sum Subsidies: How to Have Your Work and Utility Too.* 23, 4, 1970, 469-71.
- HOLTZ-EAKIN, DOUGLAS. *Unobserved Tastes and the Determination of Municipal Services.* 39, 4, 1986, 527-32.
- HOLTZ-EAKIN, DOUGLAS. *Bond Market Conditions and State-Local Capital Spending.* 44, 4s, 1991, 105-20.
- HOLTZ-EAKIN, DOUGLAS. *Solow and the States: Capital Accumulation, Productivity, and Economic Growth.* 46, 4, 1993, 425-39.
- HOLTZ-EAKIN, DOUGLAS. *Should Small Businesses Be Tax-Favored?* 48, 3, 1995, 387-95.
- HOLTZ-EAKIN, DOUGLAS. *Fundamental Tax Reform and State and Local Governments.* 49, 3, 1996, 475-86.
- HOLTZBLATT, JANET, JANET McCUBBIN, and ROBERT GILLETTE. *Promoting Work Through the EITC.* 47, 3, 1994, 591-607.
- HOLZMAN, FRANKLYN D. *The Soviet Budget, 1928-1952.* 6, 3, 1953, 226-49.
- HOLZMAN, FRANKLYN D. *Taxes and Standard of Living in the U.S.S.R.: Postwar Developments.* 10, 2, 1957, 138-47.
- HOLZMAN, FRANKLYN D. *Income Taxation in the Soviet Union: A Comparative View* 11, 2, 1958, 99-113.
- HOLZMAN, ROBERT S. *Spin-Offs, Split-Ups, and Split-Offs.* 5, 3, 1952, 277-8.
- HOOVER, DENNIS K. *Problems in the Implementation of U.S. Economic Stabilization Policy, 1965-1968.* 25, 2, 1972, 147-67.
- HOPEWELL, MICHAEL H., and GEORGE G. KAUFMAN. *Costs to Municipalities of Selling Bonds by NIC.* 27, 4, 1974, 531-41.
- HOPEWELL, MICHAEL H., and GEORGE G. KAUFMAN. *The Municipal Bond Auction: Reply.* 29, 1, 1976, 47-53.
- HOPKINS, THOMAS, D. *Income Distribution in Grants-in-Aid Equity Analysis.* 18, 2, 1965, 209-13.
- HOROWITZ, ANN R. *Income Distribution in Grants-in-Aid Equity Analysis: Comment.* 18, 4, 1965, 439-41.

- HOROWITZ, STANLEY A. *Unemployment Compensation: Adverse Incentives and Distributional Anomalies—A Comment*. 29, 1, 1976, 35–7.
- HOWARDS, IRVING. *Property Tax Rate Limits in Illinois and Their Effect Upon Local Government*. 16, 3, 1963, 285–93.
- HOWELL, H. WAYNE. *State Securities Regulation of Tax Shelters*. 38, 3, 1985, 339–43.
- HOWELL, ROBERT N. *Special Problems in State Taxation of Bank Income*. 9, 3, 1956, 278–82.
- HSUEH, L. PAUL, and DAVID S. KIDWELL. *The Impact of a State Bond Guarantee on State Credit Markets and Individual Municipalities*. 41, 2, 1988, 235–45.
- HUBBARD, R. GLENN. *Do IRAs and Keoghs Increase Saving?* 37, 1, 1984, 43–54.
- HUBBARD, R. GLENN. *The President's 1992 Health Care White Paper: An Economic Perspective*. 45, 3, 1992, 347–56.
- HUBBARD, R. GLENN. *On the Use of "Distribution Tables" in the Tax Policy Process*. 46, 4, 1993, 527–37.
- HUBBELL, L. KENNETH, and GERALD W. OLSON. *Alternative Methods for Funding Property Tax Financial Services: Kansas City*. 29, 1, 1976, 86–96.
- HUBBELL, ROBERT L. *Concealed Subsidies in the Federal Budget*. 10, 3, 1957, 214–27.
- HUBBELL, ROBERT L., and WILFRED LEWIS, JR. *Capital Consumption by the Federal Government*. 12, 1, 1959, 22–36.
- HUEFNER, ROBERT P. *Municipal Bonds: The Costs and Benefits of an Alternative*. 23, 4, 1970, 407–16.
- HUFBAUER, G. C. *The Taxation of Export Profits*. 28, 1, 1975, 43–59.
- HUGHES, GENEVIEVE E. *Postwar Changes in Individual Income Taxes: United States, United Kingdom, and Canada*. 1, 2, 1948, 175–83.
- HUGHES, JONATHAN. *Comments on DeCanio, Reid and Brownlee*. 32, 2s, 1979, 75–9.
- HULTEN, CHARLES R., and JAMES W. ROBERTSON. *The Taxation of High Technology Industries*. 37, 3, 1984, 327–45.
- HULTEN, CHARLES R., and ROBERT M. SCHWAB. *A Haig-Simons-Tiebout Comprehensive Income Tax*. 44, 1, 1991, 67–78.
- HULTEN, CHARLES R., and ROBERT M. SCHWAB. *Public Capital Formation and the Growth of Regional Manufacturing Industries*. 44, 4s, 1991, 121–34.
- HULTEN, CHARLES R., and ROBERT M. SCHWAB. *Infrastructure Spending: Where Do We Go From Here?* 46, 3, 1993, 261–73.
- HULTEN, CHARLES R., and FRANK C. WYKOFF. *Economic Depreciation and Accelerated Depreciation: An Evaluation of the Conable-Jones 10-5-3 Proposal*. 34, 1, 1981, 45–60.
- HUNTER, GILLIAN. *Health Care Reform: Putting the Pieces Together*. 47, 3, 1994, 463–9.
- HUNTER, WILLIAM J., and MICHAEL A. NELSON. *An IRS Production Function*. 49, 1, 1996, 105–115.

- HUTCHENS, ROBERT M. *The Effect of Policy Parameter Changes on the Distribution of Unemployment Insurance Benefits.* 32, 4, 1979, 513-25.
- HYMAN, D. N., and E. C. PASOUR, JR. *Property Tax Differentials and Residential Rents in North Carolina.* 26, 2, 1973, 303-7.
- HYMANS, SAUL H. *Saving, Investment, and Social Security.* 34, 1, 1981, 1-8.
- IHLANFELDT, KEITH R. *The Incidence of the Property Tax on Homeowners: Evidence from the Panel Study of Income Dynamics.* 32, 4, 1979, 535-41.
- IHLANFELDT, KEITH R. *Property Tax Incidence on Owner-Occupied Housing: Evidence from the Annual Housing Survey.* 35, 1, 1982, 89-97.
- INMAN, ROBERT P. *Dissecting the Urban Crisis: Facts and Counterfactuals.* 32, 2, 1979, 127-42.
- INMAN, ROBERT P. *Subsidies, Regulations, and the Taxation of Property in Large U.S. Cities.* 32, 2s, 1979, 159-68.
- INMAN, ROBERT P. *Appraising the Funding Status of Teacher Pensions: An Econometric Approach.* 39, 1, 1986, 21-33.
- INSTITUTE OF MUNICIPAL TREASURERS AND ACCOUNTANTS. *The Financial Structure of the Government of London.* 5, 4, 1952, 310-24.
- IPPOLITO, RICHARD A. *The Productive Inefficiency of New Pension Tax Policy.* 44, 3, 1991, 405-17.
- IRWIN, F. R. *The Fifteen Per Cent Tax on Undistributed Income of Companies.* 4, 4, 1951, 289-98.
- ISBISTER, JOHN. *On the Theory of Equitable Taxation.* 21, 3, 1968, 332-9.
- JACK, WILLIAM. *Some Effects of Tax Caps on Insurance Pricing and Coverage Rates.* 47, 3, 1994, 519-28.
- JACKSON, IRA A. *Amnesty and Creative Tax Administration.* 39, 3, 1986, 317-23.
- JACOBS, SUSAN S. *Comments on Local Finances.* 32, 2s, 1979, 267-8.
- JACOBY, NEIL H. *Taxation in Laos: Policies for a New Country with an Undeveloped Economy.* 14, 2, 1961, 145-62.
- JACOBY, NEIL H., and J. FRED WESTON. *Economic Problems of In Lieu Taxation of Banks.* 16, 1, 1963, 1-10.
- JACOBY, NEIL H., and J. FRED WESTON. *Reply to Professors Fieser, Ranlett, and Foster.* 18, 1, 1965, 104-7.
- JAFFE, JACOB M. *The 1962 Census of Governments Report on Taxable Property Values.* 16, 3, 1963, 267-76.
- JAMES, LOUIS J. *The Stimulation and Substitution Effects of Grants-In-Aid: A General Equilibrium Analysis.* 26, 2, 1973, 251-65.
- JANTSCHER, GERALD R. *Death and Gift Taxation in the United States After the Report of the Royal Commission.* 22, 1, 1969, 121-38.
- JENKINS, STEPHEN. *Calculating Income Distribution Indices from Micro-Data.* 41, 1, 1988, 139-42.
- JENSEN, JAMES E. *Rationale of the Medical Expense Deduction.* 7, 3, 1954, 274-84.
- JOHNSON, BYRON L. *Denver Adopts Local Sales Tax.* 1, 2, 1948, 184-6.

- JOHNSON, BYRON L. *Income Tax Deductibility: A Reply*. 2, 1, 1949, 88-9.
- JOHNSON, DARWIN G. *The Inflation Elasticity of a Specific Excise Tax*. 33, 1, 1980, 107-10.
- JOHNSON, DARWIN G., and CHARLES M. MOHAN. *Revenue Sharing and the Supply of Public Goods*. 24, 2, 1971, 157-68.
- JOHNSON, DUDLEY D. *A Note on Corporate Tax Neutrality and Asset Life*. 17, 3, 1964, 309-15.
- JOHNSON, DUDLEY W. *A Note on Local Administration of the Property Tax: A Case Study of Bethlehem, Pennsylvania*. 11, 3, 1958, 265-71.
- JOHNSON, GLENN L., and KENNETH J. CAREY. *The Effect of the Investment Credit on Equipment Replacement Decisions*. 23, 3, 1970, 307-14.
- JOHNSON, HARRY L. *Tax Pyramiding and the Manufacturer's Excise Tax Reduction of 1954*. 17, 3, 1964, 297-302.
- JOHNSON, HARRY L. *Excise Tax Reductions: A Stimulant to Economic Growth*. 18, 2, 1965, 202-8.
- JOHNSON, JAMES A. *The Distribution of the Burden of Sewer User Charges Under Various Charge Formulas*. 22, 4, 1969, 472-85.
- JOHNSON, MARVIN B., and JUDITH N. COLLINS. *Equalizing Matching Grants and the Allocative and Distributive Objectives of Public School Financing: Comment*. 31, 2, 1978, 197-200.
- JOHNSON, RICHARD W. *Pension Underfunding and Liberal Retirement Benefits Among State and Local Government Workers*. 50, 1, 1997, 113-42.
- JONES, JAMES R. *Luncheon Speech*. 34, 3, 1981, 307-9.
- JONES, JAMES R. *The Budget Outlook and Federal Tax Policy*. 42, 3, 1989, 215-8.
- JONES, REGINALD H. *The Need for Capital*. 28, 3, 1975, 265-81.
- JORGENSEN, DALE W. *The Role of Energy in the U.S. Economy*. 31, 3, 1978, 209-20.
- JOULFAIAN, DAVID. *Revenue Estimation and Progressivity: The Case of the Massachusetts Income Tax*. 38, 3, 1985, 415-9.
- JOULFAIAN, DAVID. *Charitable Bequests and Estate Taxes*. 44, 2, 1991, 169-80.
- JOULFAIAN, DAVID, and JAMES MACKIE. *Sales Taxes, Investment, and the Tax Reform Act of 1986*. 45, 1, 1992, 89-105.
- JOULFAIAN, DAVID, and MARK RIDER. *Tax Evasion in the Presence of Negative Income Tax Rates*. 49, 4, 1996, 553-70.
- JUMP, BERNARD, JR. *Compensating City Government Employees: Pension Benefit Objectives, Cost Measurement, and Financing*. 29, 3, 1976, 240-56.
- KAFOGLIS, MILTON Z. *Highway Policy and External Economies*. 16, 1, 1963, 68-80.
- KAHANE, YEHUDA, and AARON YORAN. *Compensation for Loss of Income and Its Taxation: A Policy Analysis*. 32, 2, 1979, 117-26.
- KAHN, C. HARRY. *The Capital Gains of Taxpayers Who Average*. 21, 4, 1968, 457-66.
- KALMAN, ROBERT. *Comment on Roy Bahl and Bernard Jump's Paper*. 27, 3, 1974, 491-3.
- KAMINS, ROBERT M. *Federally-Based State Income Taxes*. 9, 1, 1956, 46-54.

- KAMINS, ROBERT M. "Democratic Centralism": Local Finance in the Soviet Union. 15, 4, 1962, 353-67.
- KANE, EDWARD J. Is There a Predilected Lock-in Effect? A Look at Cross-Section Experience in 1966. 21, 4, 1968, 365-85.
- KANE, THOMAS J. Beyond Tax Relief: Long-Term Challenges in Financing Higher Education. 50, 2, 1997, 335-49.
- KANTER, BURTON W. The United States Income Tax Treaty Program. 7, 1, 1954, 69-88.
- KAPLAN, STEVEN E., and PHILIP M. J. RECKERS. A Study of Tax Evasion Judgments. 38, 1, 1985, 97-102.
- KAPLOW, LOUIS. Horizontal Equity: Measures in Search of a Principle. 42, 2, 1989, 139-54.
- KAPLOW, LOUIS. Taxation and Risk Taking: A General Equilibrium Perspective. 47, 4, 1994, 789-98.
- KAPLOW, LOUIS. A Fundamental Objection to Tax Equity Norms: A Call for Utilitarianism. 48, 4, 1995, 497-514.
- KAPLOW, LOUIS. How Tax Complexity and Enforcement Affect the Equity and Efficiency of the Income Tax. 49, 1, 1996, 135-50.
- KAPLOW, LOUIS. The Optimal Supply of Public Goods and the Distortionary Cost of Taxation. 49, 4, 1996, 513-33.
- KASSMAN, H. S., and J. J. SEXTON, JR. The Income Tax Treatment of Cooperatives. 7, 1, 1954, 50-62.
- KATSELI-PAPAEFSTRATIOU, LOUKA T. Nominal Tax Rates and the Effectiveness of Fiscal Policy. 32, 1, 1979, 77-82.
- KATZ, AVERY N., and GREGORY MANKIW. How Should Fringe Benefits Be Taxed? 38, 1, 1985, 37-46.
- KATZ, S. STANLEY. The Federal Fiscal Year: Its Origin and Prospects. 12, 4, 1959, 346-62.
- KATZMAN, MARTIN T. Municipal Bond Banking: The Diffusion of a Public-Finance Innovation. 33, 2, 1980, 149-60.
- KAUFFMAN, KENNETH M. Income Tax Exemption and Economic Development, Parts I & II. 13, 2, 1960, 141-62.
- KAUFFMAN, KENNETH M. Income Tax Exemption and Economic Development, Parts III & IV. 13, 3, 1960, 252-69.
- KAUFMAN, STEPHEN M. The Life Insurance Company Income Tax of 1959, Part I. 16, 4, 1963, 337-53.
- KAUFMAN, STEPHEN M. The Life Insurance Company Income Tax Act of 1959, Part II. 17, 1, 1964, 40-56.
- KEE, WOO SIK. Central City Expenditures and Metropolitan Areas. 18, 4, 1965, 337-53.
- KEE, WOO SIK. City-Suburban Differentials in Local Government Fiscal Effort. 21, 2, 1968, 183-9.

- KEEN, MICHAEL. *Peculiar Institutions: A British Perspective on Tax Policy in the United States*. 50, 4, 1997, 779-802.
- KEENE, KARLYN. *What Do We Know About the Public's Attitude on Progressivity?* 36, 3, 1983, 371-6.
- KEITH, E. GORDON. *The Excess Profits Tax Act of 1950*. 4, 3, 1951, 193-207.
- KELLEY, PATRICK L. *Is an Expenditure Tax Feasible?* 23, 3, 1970, 237-53.
- KELLY, MICHAEL G. *Taxes, Depreciation and Capital Waste*. 24, 1, 1971, 31-6.
- KENDRICK, M. SLADE. *Improving the Use Tax*. 20, 1, 1967, 93-101.
- KENYON, DAPHNE A. *Effects of Federal Volume Caps on State and Local Borrowing*. 44, 4s, 1991, 81-92.
- KENYON, DAPHNE A. *A New State VAT? Lessons from New Hampshire*. 49, 3, 1996, 381-99.
- KENYON, DAPHNE A., and KAREN M. BENKER. *Fiscal Discipline: Lessons from the State Experience*. 37, 3, 1984, 433-46.
- KESSELMAN, JONATHAN. *The Negative Income Tax and The Supply of Work Effort: Comment*. 22, 3, 1969, 411-6.
- KEYSERLING, LEON H. *Revenue Sharing: Its Implications for Present and Future Intergovernmental Fiscal Systems: The Case Against*. 24, 3, 1971, 313-21.
- KIDWELL DAVID S., and PATRIC H. HENDERSHOTT. *The Impact of Advanced Refunding Bond Issues on State and Local Borrowing Costs*. 31, 1, 1978, 93-100.
- KIDWELL, DAVID S., TIMOTHY W. KOCH, and DUANE R. STOCK. *The Impact of State Income Taxes on Municipal Borrowing Costs*. 37, 4, 1984, 551-61.
- KIEFER, DAVID. *The Interaction of Inflation and the U.S. Tax Subsidies of Housing*. 34, 4, 1981, 433-46.
- KIEFER, DAVID. *Inflation and Homeownership Tax Subsidies: A Correction*. 36, 4, 1983, 525-7.
- KIEFER, DONALD W. *The Distribution of the Tax on Corporate Income and Dividends: A Dissent*. 30, 4, 1977, 467-8.
- KIEFER, DONALD W. *Depreciability of Assets and the Taxation of Capital Gains: A Comment and Extension*. 33, 1, 1980, 103-6.
- KIEFER, DONALD W. *The Diminishing Federal Income Tax Burden of the Public Utilities: Measurement and Analysis*. 33, 4, 1980, 393-411.
- KIEFER, DONALD W. *Distributional Tax Progressivity Indexes*. 37, 4, 1984, 497-513.
- KIEFER, DONALD W. *Lock-In Effect Within a Simple Model of Corporate Stock Trading*. 43, 1, 1990, 75-94.
- KIEFER, DONALD W. *Effective Capital Gains Tax Rates: A Comment on Coyne, Fabozzi, and Yaari*. 44, 1, 1991, 101-4.
- KIESLING, H. J. *Henry Simons, Equality, and the Personal Income Tax*. 34, 2, 1981, 257-9.
- KIMBELL, LARRY J., ANDRE SHIH, and DAVID SHULMAN. *A Framework for Investigating the Tax Incidence Effects of Proposition 13*. 32, 2s, 1979, 313-24.
- KIMMEL, LEWIS H. *Is the Federal Old-Age and Survivors Insurance Trust Fund Valid?* 7, 4, 1954, 327-41.

- KINDAHL, JAMES K. *Housing and the Federal Income Tax*. 13, 4, 1960, 376-82.
- KINSEY, ROBERT K. *The Role of Lotteries in Public Finance*. 16, 1, 1963, 11-9.
- KIRKLAND, KENNETH J. "Creative Accounting" and Short-Term Debt: State Responses to the Deficit Threat. 36, 3, 1983, 395-9.
- KIRLIN, JOHN J., and JEFFREY I. CHAPMAN. *California State Finance and Proposition 13*. 32, 2s, 1979, 269-75.
- KISKER, KLAUS PETER. A Note on the Negative Income Tax. 20, 1, 1967, 102-5.
- KLARMAN, HERBERT E. *Income Tax Deductibility*. 1, 3, 1948, 241-9.
- KLARMAN, HERBERT E. *Income Tax Deductibility: A Rejoinder*. 2, 1, 1949, 89-90.
- KLEINE, ROBERT. *National Consumption Taxes: The View from the States*. 37, 3, 1984, 313-21.
- KLEMPERER, W. DAVID. *Forests and the Property Tax—A Re-examination*. 27, 4, 1974, 645-51.
- KLEMPERER, W. DAVID. *An Economic Analysis of the Case Against Ad Valorem Property Taxation in Forestry—A Comment*. 30, 4, 1977, 469.
- KOPPELMAN, STANLEY A. *Progressivity Effects of the Tax Reform Act of 1986*. 41, 3, 1988, 285-90.
- KOSYDAR, ROBERT J., and JOHN H. BOWMAN. *Modernization of State Tax Systems: The Ohio Experience*. 25, 3, 1972, 379-90.
- KOTLIKOFF, LAURENCE J. *The Crisis in U.S. Saving and Proposals to Address the Crisis*. 43, 3, 1990, 233-46.
- KOTLIKOFF, LAURENCE J. Reply to Diamond's and Cutler's Reviews of Generational Accounting. 50, 2, 1997, 303-14.
- KRAFT, JOHN L. *Local Public Policy and Tax-Exempt Financing: Is Local Initiative Preempted by Federal Control?* 34, 3, 1981, 373-81.
- KRASHINSKY, MICHAEL. *The Cost of Day Care in Public Programs*. 31, 4, 1978, 363-72.
- KRAUSS, MELVYN. *Balance of Payments Aspects of Tax Harmonization*. 20, 1, 1967, 29-38.
- KRAUSS, MELVYN, and PETER O'BRIEN. *Some International Implications of Value-Added Taxation*. 23, 4, 1970, 435-40.
- KREUTZER, DAVID, and DWIGHT R. LEE. *On Taxation and Understated Monopoly Profits*. 39, 2, 1986, 241-3.
- KREUTZER, DAVID, and DWIGHT R. LEE. *Tax Evasion and Monopoly Output Decisions: A Reply*. 41, 4, 1988, 583-4.
- KUMMERFELD, DONALD D. *Improving the Process for Local Spending Decisions: The New York City Experience*. 29, 3, 1976, 272-5.
- KURNOW, ERNEST. *The Nonguaranteed Debt of State and Local Governments*. 15, 3, 1962, 239-45.
- KURNOW, ERNEST. *Determinants of State and Local Expenditures Reexamined*. 16, 3, 1963, 252-5.
- KURTZ, JEROME. *Real Estate Tax Shelter—A Postscript*. 26, 3, 1973, 341-6.

- KUSKO, ANDREA L., and LAURA S. RUBIN. *Measuring the Aggregate High-Employment Budget for State and Local Governments*. 46, 4, 1993, 411-23.
- KWEIT, CATHERINE, and MARILYN M. RUBIN. *Impact of the Economic Recovery Tax Act on State and Local Revenues: A Case Study of New York City Corporate Tax Revenues*. 35, 3, 1982, 295-306.
- KYROUZ, M. E. *Foreign Tax Rates and Tax Bases*. 28, 1, 1975, 61-80.
- LADD, HELEN F. *Local Education Expenditures, Fiscal Capacity, and the Composition of the Property Tax Base*. 28, 2, 1975, 145-58.
- LADD, HELEN F. *State-Wide Taxation of Commercial and Industrial Property for Education*. 29, 2, 1976, 143-53.
- LADD, HELEN F. *An Economic Evaluation of State Limitations on Local Taxing and Spending Powers*. 31, 1, 1978, 1-18.
- LADD, HELEN F. *State Limitations on Local Taxing and Spending Powers: A Response*. 31, 4, 1978, 397-8.
- LADD, HELEN F. *Tax Limitation and Educational Finances: Comments*. 32, 2s, 1979, 375-9.
- LADD, HELEN F. *The State Aid Decision: Changes in State Aid to Local Governments, 1982-1987*. 44, 4, 1991, 477-96.
- LADD, HELEN F., and KATHARINE L. BRADBURY. *City Taxes and Property Tax Bases*. 41, 4, 1988, 503-23.
- LADD, HELEN F., and FRED C. DOOLITTLE. *Which Level of Government Should Assist the Poor?* 35, 3, 1982, 323-36.
- LADD, HELEN F., and JULIE BOATRIGHT WILSON. *Why Voters Support Tax Limitations: Evidence from Massachusetts' Proposition 2½*. 35, 2, 1982, 121-48.
- LADD, HELEN F., and JOHN YINGER. *The Case for Equalizing Aid*. 47, 1, 1994, 211-24.
- LAMBERT, PETER J., and WILHELM PFÄHLER. *Intersecting Tax Concentration Curves and the Measurement of Tax Progressivity: A Rejoinder*. 40, 4, 1987, 635-8.
- LANDSMAN, WAYNE R., and DOUGLAS A. SHACKELFORD. *The Lock-In Effect of Capital Gains Taxes: Evidence from the RJR Nabisco Leveraged Buyout*. 48, 2, 1995, 245-59.
- LASSER, J. K. *State Income Tax Simplification in Vermont*. 1, 1, 1948, 62-6.
- LAUFENBURGER, HENRY. *Technical and Political Aspects of Reform of Taxation in France*. 6, 3, 1953, 273-85.
- LAV, IRIS J., and JAMES R. ST. GEORGE. *Will Curbs on Unfunded Mandates Protect States from the Impact of a Federal Balanced Budget Amendment?* 48, 3, 1995, 337-46.
- LAW, WARREN A. *Tobacco Taxation in the Revenue System*. 6, 4, 1953, 372-85.
- LAW, WARREN A. *Evasion of State Tobacco Taxes*. 7, 2, 1954, 164-76.
- LAW, WARREN A. *Federal Credit Programs and the Federal Budget*. 15, 4, 1962, 438-40.
- LAWRENCE, DAVID B., and MASSOUD M. SAGHAFI. *The Flat-Rate Income Tax, Tax Burden, and Charitable Contributions*. 37, 4, 1984, 569-74.

- LeBARON, A. D. *The "Theory" of Highway Finance: Roots, Aims, and Accomplishments.* 16, 3, 1963, 307-20.
- LeCLERE, MARC J. *The Decomposition of Coefficients in Censored Regression Models: Understanding the Effect of Independent Variables on Taxpayer Behavior.* 47, 4, 1994, 837-45.
- Le GRAND, JULIAN, and ANDREW RESCHOVSKY. *Concerning the Appropriate Formulae for Achieving Horizontal Equity Through Federal Revenue Sharing.* 24, 4, 1971, 475-86.
- LEBERGOTT, STANLEY. *Statistics, EDP, and the Tax Administrator.* 14, 3, 1961, 237-48.
- LEE, DWIGHT R., and RICHARD B. MCKENZIE. *The International Political Economy of Declining Tax Rates.* 42, 1, 1989, 79-83.
- LEE, DWIGHT R., and PAUL W. WILSON. *Rent-Seeking and Peak-Load Pricing of Public Services.* 43, 4, 1990, 497-503.
- LEE, EUGENE C. *State Equalization of Local Assessments.* 6, 2, 1953, 176-87.
- LEGLER, JOHN B., and JAMES A. PAPKE. *Optimizing State Business Taxation: An Application of Differential Impact Analysis.* 18, 3, 1965, 240-6.
- LEGLER, JOHN B., and PERRY SHAPIRO. *The Responsiveness of State Tax Revenue to Economic Growth.* 21, 1, 1968, 46-56.
- LEGLER, JOHN B., and PERRY SHAPIRO. *The Responsiveness of State Tax Revenue to Economic Growth: A Reply.* 22, 2, 1969, 299-300.
- LEIMER, DEAN R., and PETER A. PETRI. *Cohort-Specific Effects of Social Security Policy.* 34, 1, 1981, 9-28.
- LEISERSON, AVERY. *Coordination of Federal Budgetary and Appropriations Procedures Under the Legislative Reorganization Act of 1946.* 1, 2, 1948, 118-26.
- LENT, GEORGE E. *The Admissions Tax.* 1, 1, 1948, 31-50.
- LENT, GEORGE E. *Bond Interest Deduction and the Federal Corporation Income Tax.* 2, 2, 1949, 131-41.
- LENT, GEORGE E. *The Excess-Profits Tax and Business Expenditures.* 11, 3, 1958, 254-64.
- LENT, GEORGE E. *The Origin and Survival of Tax-Exempt Securities.* 12, 4, 1959, 301-16.
- LENT, GEORGE E. *Should the Reverse Ratio Test Be Retained?* 17, 4, 1964, 365-93.
- LENT, GEORGE E. *Taxation of Financial Intermediaries.* 22, 1, 1969, 139-53.
- LEONARD, LAWRENCE A. *State and Local Governmental Revenue Structures—A National and Regional Analysis.* 11, 1, 1958, 67-77.
- LEONARD, LAWRENCE A. *Property Taxation in Kansas, An Historical Analysis.* 11, 3, 1958, 230-40.
- LEONARD, ROBERT J. *Lessons from 1986: Hot Buttons and Third Rails.* 49, 3, 1996, 437-45.
- LEONE, RICHARD C. *The Fiscal Decline of Older Cities: Causes and Cures.* 29, 3, 1976, 257-60.
- LEONG, Y. S., and ROBERT M. KAMINS. *Property Taxation in the 50th State.* 14, 1, 1961, 59-69.

- LEONG, Y. S., and ROBERT M. KAMINS. *Hawaii's General Excise After a Quarter of a Century*. 16, 4, 1963, 365-88.
- LEONG, Y. S., and IOLA RHYNE. *Hawaii's Inversely Graduated Tax Credits*. 22, 4, 1969, 446-65.
- LEONIADES, MILTON. *The Logic of Border Taxes*. 19, 2, 1966, 173-83.
- LERMAN, ALLEN H. *Tax Amnesty: The Federal Perspective*. 39, 3, 1986, 325-32.
- LERMAN, ROBERT I., and SHLOMO YITZHAKI. *Changing Ranks and the Inequality Impacts of Taxes and Transfers*. 48, 1, 1995, 45-59.
- LERNER, EUGENE M., and ELDON S. HENDRIKSEN. *Federal Taxes on Corporate Income and the Rate of Return on Investment in Manufacturing, 1927 to 1952*. 9, 3, 1956, 193-202.
- LEVIN, JONATHAN. *Import Cycle and Fiscal Policy in Colombia*. 21, 3, 1968, 314-25.
- LEVINSON, RICHARD D. *Interstate Taxation and Apportionment of Bank Income*. 34, 4, 1981, 447-55.
- LEVY, MICKEY D. *Voting on California's Tax and Expenditure Limitation Initiative*. 28, 4, 1975, 426-36.
- LEVY, MICKEY D. *A Comparison of Voting Behavior on Tax Initiatives with Different Perceived Distribution Consequences*. 32, 4, 1979, 551-4.
- LEWELLEN, WILBUR G. *Managerial Pay and the Tax Changes of the 1960's*. 25, 2, 1972, 111-32.
- LEWELLEN, WILBUR G. *Recent Evidence on Senior Executive Pay*. 28, 2, 1975, 159-72.
- LEWIS, CHARLES D. *Tax Treatment of the Professional Association*. 20, 2, 1967, 227-33.
- LEWIS, STEPHEN R., JR. *Revenue Implications of Changing Industrial Structure: An Empirical Study*. 20, 4, 1967, 395-411.
- LIEBMAN, CHARLES S., HAROLD HERMAN, OLIVER P. WILLIAMS, and DYE R. THOMAS. *Social Status, Tax Resources, and Metropolitan Cooperation*. 16, 1, 1963, 56-62.
- LILE, STEPHEN E., and DON M. SOULE. *Interstate Differences in Family Tax Burdens*. 22, 4, 1969, 433-45.
- LIN, WILLIAM, H. F. CARMAN, C. V. MOORE, and G. W. DEAN. *Producer Response to Income Taxes: An Empirical Test Within a Risk Framework*. 27, 2, 1974, 183-95.
- LINDAUER, JOHN H., and SARGIT SINGH. *Effects of the Punjab Land Tax*. 19, 4, 1966, 427-33.
- LINDHOLM, RICHARD W. *State Fiscal Activity, 1945-49*. 3, 3, 1950, 242-7.
- LINDHOLM, RICHARD W. *The Impact of Accelerated Depreciation*. 4, 2, 1951, 180-6.
- LINDHOLM, RICHARD W. "Taxation in Laos: Policies for a New Country with an Underdeveloped Economy"—A Comment. 15, 1, 1962, 109-10.
- LINDHOLM, RICHARD W. *National Tax System and International Balance of Payments*. 19, 2, 1966, 163-72.
- LINDHOLM, RICHARD W. *Rejoinder to Vito Tanzi's Article*. 20, 1, 1967, 45-8.
- LINDHOLM, RICHARD W. *Integrating a Federal Value Added Tax With State and Local Sales Levies*. 24, 3, 1971, 403-11.

- LINDSAY, C. M. *Two Theories of Tax Deductibility*. 25, 1, 1972, 43-52.
- LINDSEY, LAWRENCE B. *Is the Maximum Tax on Earned Income Effective?* 34, 2, 1981, 249-55.
- LINDSEY, LAWRENCE B. *The Effect of the President's Tax Reform Proposal on Charitable Giving*. 39, 1, 1986, 1-12.
- LINDSEY, LAWRENCE B. *Capital Gains Taxes Under the Tax Reform Act of 1986: Revenue Estimates Under Various Assumptions*. 40, 3, 1987, 489-504.
- LINK, ARTHUR A. *Political Constraint and North Dakota's Coal Severance Tax*. 31, 3, 1978, 263-8.
- LINTNER, JOHN. *Effects of a Shifted Corporate Income Tax on Real Investment*. 8, 3, 1955, 229-51.
- LITTLE, JAMES T., and JOHN ROBERTS. *Public Sector Decisions, Market Adjustments and Rising Housing Prices*. 32, 2s, 1979, 87-96.
- LIU, BEN-CHIEH. *Comments on the Responsiveness of State Tax Revenue to Economic Growth*. 22, 2, 1969, 294-8.
- LOCK, CLARENCE W., DONOVAN J. RAU, and HOWARD D. HAMILTON. *The Michigan Value-Added Tax*. 8, 4, 1955, 357-71.
- LOCKNER, ALLYN O. *A Proposed Mineral Tax for Colorado*. 15, 3, 1962, 268-75.
- LOCKNER, ALLYN O., and HAN J. KIM. *Circuit Breakers on Farm-Property-Tax Overload: A Case Study*. 26, 2, 1973, 233-40.
- LOEFFLER, HERMAN C. *Alice in Budget-Land*. 4, 1, 1951, 54-64.
- LOEFFLER, HERMAN C. *Mr. March vs. Alice—in Budget-Land*. 5, 2, 1952, 174-5.
- LOEWENSTEIN, LOUIS K. *The Impact of New Industry on the Fiscal Revenues and Expenditures of Suburban Communities*. 16, 2, 1963, 113-36.
- LONG, JAMES E. *The Income Tax and Self-Employment*. 35, 1, 1982, 31-42.
- LONG, JAMES E. *Taxation and IRA Participation: Re-examination and Confirmation*. 41, 4, 1988, 585-9.
- LONG, JAMES E. *Marginal Tax Rates and IRA Contributions*. 43, 2, 1990, 143-53.
- LONG, JAMES E., and STEVEN B. CAUDILL. *The Usage and Benefits of Paid Tax Return Preparation*. 40, 1, 1987, 35-46.
- LONG, JAMES E., and STEVEN B. CAUDILL. *Tax Rates and Professional Tax Return Preparation: Reexamination and New Evidence*. 46, 4, 1993, 511-7.
- LONG, JAMES E., and JAMES D. GWARTNEY. *Income Tax Avoidance: Evidence from Individual Tax Returns*. 40, 4, 1987, 517-32.
- LONG, JAMES E., and FRANK A. SCOTT, JR. *The Impact of the 1981 Tax Act on Fringe Benefits and Federal Tax Revenues*. 37, 2, 1984, 185-94.
- LONG, RUSSELL B. *Remarks on Simplifying the Tax Code*. 31, 3, 1978, 241-4.
- LONG, RUSSELL B. *Luncheon Speech*. 1979, 32, 3, 278-81.
- LONG, STEPHEN H. *Income Tax Effects on Donor Choice of Money and Time Contributions*. 30, 2, 1977, 207-11.
- LONG, STEPHEN H., and RUSSELL F. SETTLE. *Tax Incidence Assumptions and Fiscal Burdens by State*. 35, 4, 1982, 449-64.

- LONGO, CARLOS A. *Tax Coordination Under Benefit Taxation*. 31, 4, 1978, 385-9.
- LONGO, CARLOS A. *A Defense of Present Border Tax Adjustment Practices: A Comment*. 33, 4, 1980, 501.
- LOVELL, MICHAEL C. *On Taxing Marriages*. 35, 4, 1982, 507-10.
- LOVELY, MARY E. *Economic Development in a Global Context: Implications of the Uruguay Round for Federal Tax Policy*. 48, 3, 1995, 397-407.
- LOVELY, MARY E., and MICHAEL J. WASYLENKO. *State Taxation of Interest Income and Municipal Borrowing Costs*. 45, 1, 1992, 37-52.
- LUBICK, DONALD C. *Aspects of Legislative Persuasion: Treasury Department*. 32, 3, 1979, 284-8.
- LUBICK, DONALD C., and GERARD BRANNON. *Stanley S. Surrey and the Quality of Tax Policy Argument*. 38, 3, 1985, 251-9.
- LUCIER, RICHARD L. *The Oregon Tax Substitution Referendum: The Prediction of Voting Behavior*. 24, 1, 1971, 87-90.
- LUCIER, RICHARD L. *The Prediction of Public Choice Behavior in the Washington Tax Substitution Referendum*. 26, 4, 1973, 625-30.
- LUGAR, RICHARD G. *The Federal Government's Role in Relieving Cities of the Fiscal Burden of Low Income Concentration*. 29, 3, 1976, 286-92.
- LURIE, IRENE. *Estimates of Tax Rates in the AFDC Program*. 27, 1, 1974, 93-111.
- LURIE, IRENE. *A Note on the Inefficiency of Interest Subsidies*. 35, 4, 1982, 491-5.
- LUTZ, HARLEY L. *A Comment on R. S. Holmes' Article "Our Federal Income Tax System—Where Do We Go from Here?"* 11, 2, 1958, 185-8.
- LYNCH, P. J., and W. H. WITHERELL. *The Carter Commission and the Saving Behavior of Canadian Corporations*. 22, 1, 1969, 57-65.
- LYNN, ARTHUR D., JR. *The Tax Bramble Bush: Retrospect and Prospect*. 21, 1, 1968, 106-8.
- LYNN, ARTHUR D., JR. *Adam Smith's Fiscal Ideas: An Eclectic Revisited*. 29, 4, 1976, 369-78.
- LYON, ANDREW B. *Investment Incentives Under the Alternative Minimum Tax*. 43, 4, 1990, 451-65.
- MACPHEE, JOHN R. *Practical Considerations Applicable to Filing Consolidated U.S. Corporation Income Tax Returns*. 19, 2, 1966, 215-8.
- MADDEN, CARL H. *Is Our Tax System Making Us Second-Rate?* 26, 3, 1973, 403-7.
- MADEO, SILVIA A., and LAURENCE A. MADEO. *Some Evidence on the Equity Effects of the Minimum Tax on Individual Taxpayers*. 34, 4, 1981, 457-65.
- MADHUSUDHAN, RANJANA G. *Betting on Casino Revenues: Lessons from State Experiences*. 49, 3, 1996, 401-12.
- MAITAL, SHLOMO, and SHLOMO KREVINSKY. *Shifting Parameters and the Value Added Tax*. 23, 2, 1970, 221-2.
- MAITAL (MALT), SHLOMO. *When Is a Temporary Tax Hike Inflationary?* 24, 4, 1971 507-10.
- MAKI, DEAN M. *Portfolio Shuffling and Tax Reform*. 49, 3, 1996, 317-29.

- MALANGA, FRANK. *The Relationship Between IRS Enforcement and Tax Yield*. 39, 3, 1986, 333-7.
- MALKIEL, BURTON G., and EDWARD J. KANE. *U.S. Tax Law and the Locked-in Effect*. 16, 4, 1963, 389-96.
- MALOON, JAMES H., and CLINTON V. OSTER. *State Sales Tax Administration Costs*. 10, 3, 1957, 228-35.
- MAN, JOYCE Y. *The Incidence of Differential Commercial Property Taxes: Empirical Evidence*. 48, 4, 1995, 479-96.
- MANES, RENE PIERRE. *More Fuel on the Depletion Fire*. 16, 1, 1963, 102-6.
- MANN, ARTHUR J. *Wagner's Law: An Econometric Test for Mexico, 1925-1976*. 33, 2, 1980, 189-201.
- MANNING, RAYMOND E. *Depreciation in the Tax Laws and Practice of the United States, Australia, Canada, Great Britain, New Zealand, and South Africa*. 1, 2, 1948, 154-74.
- MANNING, RAYMOND E. *Burden of State and Local Taxes in 18 Large Cities*. 2, 2, 1949, 173-8.
- MANVEL, ALLEN D. *Regional Differences in the Scale of State and Local Government*. 7, 2, 1954, 110-20.
- MANVEL, ALLEN D. *Differences in Fiscal Capacity and Effort: Their Significance for a Federal Revenue-Sharing System*. 24, 2, 1971, 193-204.
- MANVEL, ALLEN D. *Tax Capacity Versus Tax Performance: A Comment*. 26, 2, 1973, 293-4.
- MAO, CHO-TING. *National Taxes in China, 1928-1936*. 7, 1, 1954, 89-92.
- MARBERRY, CHARLES E. *On the Burden of the Corporate-Income Tax*. 11, 4, 1958, 323-34.
- MARCH, MICHAEL S. *A Comment on Budgetary Improvement in the National Government (In Reply to Alice)*. 5, 2, 1952, 155-73.
- MARCHETTI, PAUL K. *Distinguishing Taxes from Charges in the Case of Privileges*. 33, 2, 1980, 233-6.
- MARGOLIS, JULIUS. *On Municipal Land Policy for Fiscal Gains*. 9, 3, 1956, 247-57.
- MARGOLIS, JULIUS. *The Variation of Property Tax Rates Within a Metropolitan Region*. 9, 4, 1956, 326-30.
- MARIGER, RANDALL P. *Taxes, Capital Gains Realizations, and Revenues: A Critical Review and Some New Results*. 48, 3, 1995, 447-62.
- MARKUSEN, ANN ROELL. *Federal Budget Simplification: Preventive Programs vs. Palliatives for Local Governments with Booming, Stable and Declining Economies*. 30, 3, 1977, 249-58.
- MARSH, LAWRENCE C. *Weicher's State Aid and Local Expenditures Model and the Simultaneous Equations Controversy*. 28, 4, 1975, 459-61.
- MARSHALL, NATALIE J. *A Note on State Reserve Plans in Operation*. 10, 3, 1957, 282-4.
- MARTIN, E. DOUGLAS. *Taxation of Petroleum Production—The Canadian Experience—1972 to Date*. 31, 3, 1978, 291-307.

- MARTIN, JAMES W. *New Evidence on Tax Valuation of Public Service Property—Capitalization of Earnings*. 7, 4, 1954, 309-18.
- MARTIN, JAMES W., and MARY EVINS. *Devising a Rate Structure for the City Business Tax*. 3, 1, 1950, 64-74.
- MARTIN, JAMES W., CHARLES R. LOCKYER, and EUGENE C. HOLSHouser. *Results of the Kentucky Highway Finance Study*. 10, 2, 1957, 126-37.
- MARTIN, JAMES W., and BEULAH LEE PARDUE. *Comparative Tax Loads on Railroads in Nine Southern States*. 1, 1, 1948, 25-30.
- MARX, FRITZ MORSTEIN. *The Divided Budget in Scandinavian Practice*. 8, 2, 1955, 186-200.
- MASKIN, ERIC. *Voting for Public Alternatives: Some Notes on Majority Rule*. 32, 2s, 1979, 105-9.
- MASON, ROBERT, and LYLE D. CALVIN. *Public Confidence and Admitted Tax Evasion*. 37, 4, 1984, 489-96.
- MASSE, I., J. R. HANRAHAN, and J. KUSHNER. *The Lease Versus Borrow Decision from a Public Sector Perspective*. 40, 2, 1987, 271-4.
- MASSE, I., J. R. HANRAHAN, and J. KUSHNER. *The Effect of Changes in Tax Legislation on the Purchase/Lease Decision in the Public Sector*. 41, 1, 1988, 123-30.
- MATHEWS, JOHN A. *Income Tax Rate Setting*. 36, 4, 1983, 539-40.
- MAUSKOPF, EILEEN, and DAVE REIFSCHEIDER. *Dynamic Scoring, Fiscal Policy, and the Short-Run Behavior of the Macroeconomy*. 50, 3, 1997, 631-55.
- MAXWELL, JAMES A. *The Report of the Commission on Intergovernmental Relations*. 9, 1, 1956, 55-68.
- MAXWELL, JAMES A. *Counter-Cyclical Role of State and Local Governments*. 11, 4, 1958, 371-6.
- MAXWELL, JAMES A. *Recent Developments in Federal-State Financial Relations*. 13, 4, 1960, 310-9.
- MAXWELL, JAMES A. *A New Proposal for Coordination of Death Taxation*. 14, 4, 1961, 382-7.
- MAXWELL, JAMES A. *Federal Grant Elasticity and Distortion*. 22, 4, 1969, 550-1.
- MAXWELL, JAMES A. *Revenue-Sharing in Canada and Australia: Some Implications for the United States*. 24, 2, 1971, 251-65.
- MAXWELL, JAMES A. *Income Tax Discrimination Against the Renter*. 26, 3, 1973, 491-7.
- MAXWELL, JAMES A., and J. RICHARD ARONSON. *The State and Local Capital Budget in Theory and Practice*. 20, 2, 1967, 165-70.
- MAXWELL, JAMES A., and J. RICHARD ARONSON. *The State and Local Capital Budget in Theory and Practice: Reply*. 21, 2, 1968, 213-4.
- MAY, PETER J. *Local Tax Burdens, Benefit Levels and Fiscal Illusions*. 35, 4, 1982, 465-75.
- MAYER, THOMAS. *The Distribution of the Tax Burden and Permanent Income*. 27, 1, 1974, 141-6.

- MAYO, ROBERT P. *Meeting Public Needs: An Appraisal*. 25, 3, 1972, 335-42.
- McALLISTER, HARRY E. *The Border Tax Problem in Washington*. 14, 4, 1961, 362-74.
- McCALLUM, JOHN S. *The Impact of the Capital Gains Tax on Bond Yields*. 26, 4, 1973, 575-83.
- McCALLUM, JOHN S. *Corporate Debt Coupon Strategies: Comment*. 31, 1, 1978, 105-6.
- MCCARTY, THERESE A. *The Effect of Social Security on Married Women's Labor Force Participation*. 43, 1, 1990, 95-110.
- McCLELLAN, DOUGLAS J. *Opening Remarks*. 27, 3, 1974, 371.
- McCLELLAND, HAROLD F. *Tax Aspects of the Variable Annuity*. 15, 2, 1962, 125-38.
- McCLELLAND, HAROLD F., and RONALD K. TEEPLES. *Expenditure Decisions at the State Level: Selected Examples and New Developments in the States*. 25, 3, 1972, 349-61.
- McCLINTIC, JOSEPH O. *California's Ability to Finance Higher Education*. 15, 2, 1962, 170-83.
- McCLURE, KIRK. *A Research Note on the Capitalization of Mortgage Revenue Bond Benefits*. 42, 1, 1989, 85-8.
- McCONAGHY, MARK. *A Long View of Tax Reform*. 39, 3, 1986, 265-7.
- MCCONNELL, JOHN S. *The Liberman Reforms, the Turnover Tax, and Negative Non-Neutralities: Comment*. 23, 3, 1970, 349-56.
- McDANIEL, PAUL R. *Tax Shelters and Tax Policy*. 26, 3, 1973, 353-88.
- McDANIEL, PAUL R. *The Relevance of Federal Tax Reform*. 32, 3, 1979, 406-17.
- McDANIEL, PAUL R. *Identification of the "Tax" in "Effective Tax Rates," "Tax Reform" and "Tax Equity."* 38, 3, 1985, 273-9.
- McDONALD, JOHN F. *Incidence of the Property Tax on Commercial Real Estate: The Case of Downtown Chicago*. 46, 2, 1993, 109-20.
- McDONALD, M. BRIAN. *Educational Equity and the Fiscal Incidence of Public Education*. 33, 1, 1980, 45-54.
- McDONALD, STEPHEN L. *Percentage Depletion and the Allocation of Resources: The Case of Oil and Gas*. 14, 4, 1961, 323-36.
- McDONALD, STEPHEN L. *Percentage Depletion and Tax Neutrality: A Reply to Messrs. Musgrave and Eldridge*. 15, 3, 1962, 314-26.
- McDONALD, STEPHEN L. *The Non-Neutrality of Corporate Income Taxation: A Reply to Professor Steiner*. 17, 1, 1964, 101-4.
- McDONALD, STEPHEN L. *Depreciability of Assets and the Taxation of Capital Gains*. 32, 1, 1979, 83-5.
- McDOUGALL, GERALD S. *Local Public Goods and Residential Property Values: Some Insights and Extensions*. 29, 4, 1976, 436-47.
- McEACHERN, WILLIAM A. *Collective Decision Rules and Local Debt Choice: A Test of the Median-Voter Hypothesis*. 31, 2, 1978, 129-36.
- McEACHERN, WILLIAM A. *Tax Exempt Property, Tax Capitalization, and the Cumulative-Urban-Decay Hypothesis*. 34, 2, 1981, 185-92.

- McGEE, M. KEVIN. *Alternative Transitions to a Consumption Tax*. 42, 2, 1989, 155-66.
- McGREW, JAMES W. *Effect of a Food Exemption on the Incidence of a Retail Sales Tax*. 2, 4, 1949, 362-7.
- MC GUIRE, CHESTER C. *Housing Depreciation and Optimal Tax Policy*. 32, 4, 1979, 471-9.
- MC GUIRE, MARTIN C. *Cost Versus Performance Subsidies as Tools of Intergovernment Finance*. 24, 1, 1971, 13-8.
- MC GUIRE, THERESE J. *Interstate Tax Differentials, Tax Competition, and Tax Policy*. 39, 3, 1986, 367-73.
- MC GURRAN, H. D. *Deferred Depreciation*. 4, 4, 1951, 299-303.
- MC HUGH, RICHARD. *Exemptions, Personal Credits and the Inflation Sensitivity of Progressive Income Taxes*. 32, 2, 1979, 215-9.
- MC HUGH, RICHARD. *Income Tax Indexation in the States: A Quantitative Appraisal of Partial Indexation*. 34, 2, 1981, 193-206.
- MC INTYRE, M. CHARLES. *Determinants of Expenditures for Public Higher Education*. 22, 2, 1969, 262-72.
- MC INTYRE, MICHAEL J. *Rosen's Marriage Tax Computations: What Do They Mean?* 41, 2, 1988, 257-8.
- MC INTYRE, MICHAEL J. *Guidelines for Taxing International Capital Flows: The Legal Perspective*. 46, 3, 1993, 315-21.
- MC KENNA, JOSEPH P. *Tax Loopholes: A Procedural Proposal*. 16, 1, 1963, 63-7.
- MC KESSY, STEVEN W. *Corporate and Individual Tax Reform Considered from a State and Local Viewpoint*. 28, 3, 1975, 377-81.
- MC LAREN, J. ALEC. *An Income Tax Simulation Model for the State of Minnesota*. 26, 1, 1973, 71-7.
- MC LOONE, EUGENE P. *California's Ability to Finance Higher Education: A Comment*. 15, 4, 1962, 330-3.
- MC LURE, CHARLES E., JR. *Commodity Tax Incidence in Open Economies*. 17, 2, 1964, 187-204.
- MC LURE, CHARLES E., JR. *Tax Exporting in the United States: Estimates for 1962*. 20, 1, 1967, 49-77.
- MC LURE, CHARLES E., JR. *Taxes and the Balance of Payments: Another Alternative Analysis*. 21, 1, 1968, 57-69.
- MC LURE, CHARLES E., JR. *The Case for Integrating the Income Taxes*. 28, 3, 1975, 257-64.
- MC LURE, CHARLES E., JR. *The "New View" of the Property Tax: A Caveat*. 30, 1, 1977, 69-75.
- MC LURE, CHARLES E., JR. *Economic Constraints on State and Local Taxation of Energy Resources*. 31, 3, 1978, 257-62.
- MC LURE, CHARLES E., JR. *A Status Report on Tax Integration in the United States*. 31, 4, 1978, 313-28.
- MC LURE, CHARLES E., JR. *Administrative Considerations in the Design of Regional Tax Incentives*. 33, 2, 1980, 177-88.

- McLURE, CHARLES E., JR. *Taxes, Saving, and Welfare: Theory and Evidence*. 33, 3, 1980, 311-20.
- McLURE, CHARLES E., JR. *Integration of the State Income Taxes: Economic and Administrative Factors*. 34, 1, 1981, 75-94.
- McLURE, CHARLES E., JR. *Market Dominance and the Exporting of State Taxes*. 34, 4, 1981, 483-5.
- McLURE, CHARLES E., JR. *Tax Competition—Is What's Good for the Private Goose Also Good for the Public Gander?* 39, 3, 1986, 341-8.
- McLURE, CHARLES E., JR. *The 1986 Act: Tax Reform's Finest Hour or Death Throes of the Income Tax?* 41, 3, 1988, 303-15.
- McLURE, CHARLES E., JR. *Substituting Consumption-Based Direct Taxation for Income Taxes as the International Norm*. 45, 2, 1992, 145-54.
- McLURE, CHARLES E., JR. *Economic, Administrative, and Political Factors in Choosing a General Consumption Tax*. 46, 3, 1993, 345-58.
- McLURE, CHARLES E., JR. *Electronic Commerce, State Sales Taxation, and Intergovernmental Fiscal Relations*. 50, 4, 1997, 731-49.
- McLURE, CHARLES E., JR., and WAYNE R. THIRSK. *A Simplified Exposition of the Harberger Model, I: Tax Incidence*. 28, 1, 1975, 1-27.
- McLURE, CHARLES E., JR., and WAYNE R. THIRSK. *The Harberger Model: Reply*. 28, 4, 1975, 467-70.
- McLURE, CHARLES E., JR., and WAYNE R. THIRSK. *Errata for "A Simplified Exposition of the Harberger Model, I: Tax Incidence."* 29, 4, 1975, 471.
- McLURE, CHARLES E., JR., and WAYNE R. THIRSK, with the assistance of ROBERT KLEIN. *A Simplified Exposition of the Harberger Model, II: Expenditure Incidence*. 28, 2, 1975, 195-207.
- McMAHON, WALTER W., and CASE M. SPRENKLE. *A Theory of Earmarking*. 23, 3, 1970, 255-61.
- McMAHON, WALTER W., and CASE M. SPRENKLE. *Earmarking and the Theory of Public Expenditure*. 25, 2, 1972, 229-30.
- MCNEES, STEPHEN K. *Deductibility of Charitable Bequests*. 26, 1, 1973, 79-98.
- McPHERSON, MICHAEL, S., and MORTON OWEN SCHAPIRO. *Financing Undergraduate Education: Designing National Policies*. 50, 3, 1997, 557-71.
- McPHEETERS, LEE R., and WILLIAM B. STRONGE. *Law Enforcement Expenditures and Urban Crime*. 27, 4, 1974, 633-44.
- MEAD, WALTER J. *The Use of Taxes, Regulation and Price Controls in the Energy Sector*. 31, 3, 1978, 229-38.
- MEAD, WALTER J., DENNIS D. MURAOKA, and PHILIP E. SORENSEN. *The Effect of Taxes on the Profitability of U.S. Oil and Gas Production: A Case Study of the OCS Record*. 35, 1, 1982, 21-9.
- MEHTA, SHEKHAR, and J. FRED GIERTZ. *Measuring the Performance of the Property Tax Assessment Process*. 49, 1, 1996, 73-85.
- MENCHIK, PAUL L. *The Distribution of Federal Expenditures*. 44, 3, 1991, 269-76.

- MENCHIK, PAUL L., and MARTIN DAVID. *The Incidence of a Lifetime Consumption Tax*. 35, 2, 1982, 189-203.
- MENCHIK, PAUL L., and MARTIN DAVID. *Reply and Comment on Brown*. 36, 4, 1983, 515-20.
- MENDELOWITZ, ALLAN I., and HUGH ROCKOFF. *The Municipal Bond Auction: An Alternative View*. 29, 1, 1976, 41-6.
- MENDELSON, MORRIS. *Some Tax Considerations in American Eurobond Flotations*. 22, 2, 1969, 303-10.
- MENDENHALL, JOHN R. *Tax Indexation for Business*. 33, 3, 1980, 257-63.
- MENG, RONALD, and W. IRWIN GILLESPIE. *Horizontal Equity and Property Taxation in Canada*. 39, 2, 1986, 221-8.
- MENOCA, JUAN MANUEL, II. *The Cuban Tax System*. 3, 2, 1950, 165-72.
- MERCER, LLOYD J., and W. DOUGLAS MORGAN. *The Relative Efficiency and Revenue Potential of Local User Charges: The California Case*. 36, 2, 1983, 203-12.
- MERRIAM, ROBERT E. *Effective Decision Making and Political Responsibility in the Seventies*. 25, 3, 1972, 411-6.
- MERRILL, PETER R., and CHRIS R. EDWARDS. *Cash-Flow Taxation of Financial Services*. 49, 3, 1996, 487-500.
- MERZ, PAUL E. *Foreign Income Tax Treatment of the Imputed Rental Value of Owner-Occupied Housing: Synopsis and Commentary*. 30, 4, 1977, 435-9.
- MERZ, PAUL E., and DAVID L. HANON. *Reforming State Taxation of Wealth Transfers at Death in Missouri*. 27, 4, 1974, 609-16.
- MESSERE, KEN. *A Defence of Present Border Tax Adjustment Practices*. 32, 4, 1979, 481-92.
- MESSERE, KEN. *A Defence of Present Border Tax Adjustment Practices: A Reply*. 33, 4, 1980, 503.
- METCALF, GILBERT E. *The Role of Federal Taxation in the Supply of Municipal Bonds: Evidence from Municipal Governments*. 44, 4s, 1991, 57-70.
- MEYER, CHARLES W. *Geographic Inequalities in Property Taxes in Iowa, 1962*. 18, 4, 1965, 388-97.
- MEYERS, HARRY G. *Displacement Effects of Federal Highway Grants*. 40, 2, 1987, 221-35.
- MIESZKOWSKI, PETER. *Carter on the Taxation of International Income Flows*. 22, 1, 1969, 97-108.
- MIESZKOWSKI, PETER, and GEORGE R. ZODROW. *The Incidence of a Partial State Corporate Income Tax*. 38, 4, 1985, 489-96.
- MIKESELL, JOHN L. *Central Cities and Sales Tax Rate Differentials*. 23, 2, 1970, 206-13.
- MIKESELL, JOHN L. *The Structure of State Revenue Administration*. 34, 2, 1981, 217-34.
- MIKESELL, JOHN L. *Amnesties for State Tax Evaders: The Nature of and Response to Recent Programs*. 39, 4, 1986, 507-25.
- MIKESELL, JOHN L. *State Lottery Sales and Economic Activity*. 47, 1, 1994, 165-71.

- MIKESELL, JOHN L. *The American Retail Sales Tax: Considerations on Their Structure, Operations, and Potential as a Foundation for a Federal Sales Tax.* 50, 1, 1997, 149-65.
- MILDNER, ERWIN, and IRA SCOTT. *An Innovation in Fiscal Policy: The Swedish Investment Reserve System.* 15, 3, 1962, 276-80.
- MILES, BARBARA, and DENNIS ZIMMERMAN. *Reducing Costs and Improving Efficiency in the Student Loan Program.* 50, 3, 1997, 541-56.
- MILLER, DONALD C. *Sales-Tax Progressivity Attributable to a Food Exemption.* 4, 2, 1951, 148-59.
- MILLER, DONALD C. *The Revenue Act of 1951: A General Survey.* 5, 1, 1952, 40-52.
- MILLER, EDWARD. *The Economics of Matching Grants: The ABC Highway Program.* 27, 2, 1974, 221-9.
- MILLER, GERALD H. *Remarks on State Fiscal Conditions.* 36, 3, 1983, 383-93.
- MILLER, MERTON H., and JOHN P. SHELTON. *Effects of a Shifted Corporate Income Tax on Capital Structure.* 8, 3, 1955, 252-9.
- MILLER, STEPHEN M., and WILLIAM K. TABB. *A New Look at a Pure Theory of Local Expenditures.* 26, 2, 1973, 161-76.
- MILLER, WILLIAM. *Discussion of Paul D. Cooper's Article.* 24, 3, 1971, 359-62.
- MILLS, DAVID E. *The Non-Neutrality of Land Taxation.* 34, 1, 1981, 125-9.
- MILLS, DAVID E. *Reply to Tideman.* 35, 1, 1982, 115.
- MILLS, GREGORY B. *Prospects for the Restraint of Federal Expenditures.* 37, 3, 1984, 361-75.
- MILLS, LESLIE. *Tax Accounting and Business Accounting: Present Status and Remaining Differences.* 8, 1, 1955, 69-80.
- MILLS, LILLIAN F. *Corporate Tax Compliance and Financial Reporting.* 49, 3, 1996, 421-35.
- MILLS, WILBUR D. *A Federal Legislator's Viewpoint on Fiscal Federalism.* 24, 3, 1971, 275-9.
- MILLS, WILBUR D. *Tribute to Dr. Laurence N. Woodworth.* 32, 3, 1979, 323-6.
- MINARIK, JOSEPH J. *The Future of the Individual Income Tax.* 35, 3, 1982, 231-41.
- MINARIK, JOSEPH J. *Individual Income Tax Issues as Revised by Tax Reform.* 41, 3, 1988, 291-301.
- MINARIK, JOSEPH J. *Countercyclical Fiscal Policy: In Theory, and in Congress.* 44, 3, 1991, 251-6.
- MINGE, DAVID. *Law as a Determinant of Resource Allocation by Local Government.* 30, 4, 1977, 399-410.
- MINTZ, JACK M. *The Thorny Problem of Implementing New Consumption Taxes.* 49, 3, 1996, 461-74.
- MISIOLEK, WALTER S., and D. GRADY PERDUE. *The Portfolio Approach to State and Local Tax Structures.* 40, 1, 1987, 111-4.
- MISSORTEN, WALTER. *Some Problems in Implementing a Tax on Value Added.* 21, 4, 1968, 396-411.
- MITCHELL, GEORGE W. *Using Sales Data to Measure the Quality of Property Tax Administration.* 1, 4, 1948, 330-40.

- MOFFITT, ROBERT. *Has State Redistribution Policy Grown More Conservative?* 43, 2, 1990, 123-42.
- MONTRIE, CHARLES, KENNETH J. FEDOR, and HARLAN DAVIS. *Tax Performance Within the Framework of the Alliance for Progress: A Comparative Evaluation.* 23, 3, 1970, 325-33.
- MONYPENNY, PHILLIP. *Federal Grants-in-Aid to State Governments: A Political Analysis.* 13, 1, 1960, 1-16.
- MOODY, TOM. *Evaluating the Federal Aid Reform Options; Municipal Reaction.* 34, 3, 1981, 335-7.
- MOON, MARILYN. *The Rise and Fall of the Medicare Catastrophic Coverage Act.* 43, 3, 1990, 371-81.
- MOORE, ROBERT L. *Self-Employment and the Incidence of the Payroll Tax.* 36, 4, 1983, 491-501.
- MOORE, ROBERT L. *Reply to Goddeeris.* 37, 4, 1984, 577-80.
- MORAG, AMOTZ. *Some Economic Aspects of Two Administrative Methods of Estimating Taxable Income.* 10, 2, 1957, 176-85.
- MORAG, AMOTZ. *Reflections on Progressive Taxation.* 11, 3, 1958, 219-29.
- MORAN, DONALD W. *Perspective on Proposals for Budget Process Reform.* 37, 3, 1984, 377-84.
- MORELAND, KEMPER W. *The Optimal Exemption.* 45, 4, 1992, 421-31.
- MORGAN, DANIEL C., JR. *Reappraisal of Sales Taxation: Some Recent Arguments.* 16, 1, 1963, 89-101.
- MORGAN, DANIEL C., JR. *A Comment on "A Further Reappraisal of Sales Taxation."* 17, 4, 1964, 418-24.
- MORGAN, HENRY D. *Financing of State Veterans' Bonuses.* 1, 3, 1948, 233-40.
- MORGAN, W. DOUGLAS. *An Alternative Measure of Fiscal Capacity.* 27, 2, 1974, 361-5.
- MORGAN, W. DOUGLAS. *The Measurement of Fiscal Crisis: Another Procedure.* 33, 4, 1980, 489-91.
- MORGAN, W. DOUGLAS, and JON DAVID VASCHÉ. *Horsering Demand, Parimutuel Taxation and State Revenue Potential.* 32, 2, 1979, 185-94.
- MORGAN, W. DOUGLAS, and JON DAVID VASCHÉ. *State Revenue Potential of Parimutuel Taxation: A Comment.* 33, 4, 1980, 511.
- MORGAN, WILLIAM E., and JOHN H. MUTTI. *The Exportation of State and Local Taxes in a Multilateral Framework: The Case of Business Type Taxes.* 38, 2, 1985, 191-208.
- MORRIS, FRANK E. *The Taxable Bond Option.* 29, 3, 1976, 356-9.
- MORRISON, RODNEY J. *The Liberman Reforms, the Turnover Tax, and Negative Non-Neutralities.* 21, 2, 1968, 141-6.
- MORRISON, RODNEY J. *The Liberman Reforms, the Turnover Tax, and Negative Non-Neutralities: Reply.* 23, 3, 1970, 357.
- MORROW, GLENN D. *State Constitutional Limitations on the Taxing Authority of State Legislatures.* 9, 2, 1956, 126-33.

- MORROW, GLENN D. *Orientation and Differential Impact of Federal Personal Income Taxes: Some Implications for Financing Government Programs*. 16, 3, 1963, 294-306.
- MORSE, GEORGE W., and MICHAEL C. FARMER. *Location and Investment Effects of a Tax Abatement Program*. 39, 2, 1986, 229-36.
- MORSS, ELLIOTT R. *An Evaluation of the Report on State Taxation*. 18, 3, 1965, 297-303.
- MORSS, ELLIOTT R. *Some Thoughts on the Determinants of State and Local Expenditures*. 19, 1, 1966, 95-103.
- MORSS, ELLIOTT R. *Tax Sharing: Good and Bad Reasons for its Adoption*. 20, 4, 1967, 424-31.
- MORSS, ELLIOTT R. *Federal Activities and Their Regional Impact on the Quality of Life*. 24, 2, 1971, 177-91.
- MORTON, WALTER A. *Excess Profits Taxes Versus Higher Regular Corporate Tax Rates*. 3, 4, 1950, 348-52.
- MORTON, WALTER A. *A Progressive Consumption Tax*. 4, 2, 1951, 160-6.
- MOSCOVITCH, EDWARD. *State Graduated Income Taxes—A State-Initiated Form of Federal Sharing*. 25, 1, 1972, 53-64.
- MOSS, JOHN. *Tax Burdens in Common Market Countries*. 12, 3, 1959, 216-31.
- MOSS, JOHN. *Comparing Taxes in a Common Market: Reply*. 13, 2, 1960, 186-7.
- MULLEN, JOHN K. *Property Tax Exemptions and Local Fiscal Stress*. 43, 4, 1990, 467-79.
- MUMY, GENE E. *Issuers' Costs and Competition in the Tax-Exempt Bond Market*. 31, 1, 1978, 81-91.
- MUMY, GENE E. *Congestion Tolling for Uniform and Nonuniform Demand Cycles When Toll-Revenue Benefits are Discounted*. 47, 1, 1994, 173-83.
- MUNDSTOCK, GEORGE. *Franchises, Intangible Capital, and Assets*. 43, 3, 1990, 299-305.
- MUNNELL, ALICIA H. *The Impact of Social Security on Personal Savings*. 27, 4, 1974, 553-67.
- MUNNELL, ALICIA H. *Are Pensions Worth the Cost?* 44, 3, 1991, 393-403.
- MURPHY, JOSEPH H. *Selecting Income Tax Returns for Audit*. 12, 3, 1959, 232-8.
- MURPHY, JOSEPH H. *EDP and Tax Administration in New York: Development of the Program*. 14, 3, 1961, 223-7.
- MURRAY, ALAN P. *A Proposal for Cumulative Withholding*. 15, 2, 1962, 184-93.
- MURRAY, ALAN P. *Wage-Withholding and State Income Taxes*. 17, 4, 1964, 403-17.
- MURRAY, BARBARA B. *Political Fragmentation and Inequality in the Milwaukee SMSA: A Comment and Some Further Evidence*. 24, 1, 1971, 113-8.
- MURRAY, MATTHEW N. *Sales Tax Compliance and Audit Selection*. 48, 4, 1995, 515-30.
- MURRAY, MATTHEW N. *Would Tax Evasion and Tax Avoidance Undermine a National Retail Sales Tax?* 50, 1, 1997, 167-82.
- MURRAY, WILLIAM G. *Improvement in Real Estate Taxation through Assessment-Sales Studies*. 5, 1, 1952, 86-92.

- MURRAY, WILLIAM G., and GORDON E. BIVENS. *Clinics, Bench Marks, and Improved Assessments*. 5, 4, 1952, 370-5.
- MURTHY, N. R. VASUDEVA. *The Effects of Taxes and Rates of Return on Foreign Direct Investment in the United States: Some Econometric Comments*. 42, 2, 1989, 205-7.
- MUSGRAVE, PEGGY B. *Exchange Rate Aspects in the Taxation of Foreign Income*. 28, 4, 1975, 405-13.
- MUSGRAVE, PEGGY B. *Comments in Session on "Foreign Reactions to U.S. Tax Reform."* 41, 3, 1988, 365-6.
- MUSGRAVE, PEGGY B. "Substituting Consumption-Based Direct Taxation for Income Taxes as the International Norm": A Comment. 45, 2, 1992, 179-84.
- MUSGRAVE, RICHARD A. *Another Look at Depletion*. 15, 2, 1962, 205-8.
- MUSGRAVE, RICHARD A. *Problems of the Value-Added Tax*. 25, 3, 1972, 425-30.
- MUSGRAVE, RICHARD A. *Tax Policy and Capital Formation*. 32, 3, 1979, 351-7.
- MUSGRAVE, RICHARD A. *Horizontal Equity, Once More*. 43, 2, 1990, 113-22.
- MUSGRAVE, RICHARD A., J. J. CARROLL, L. D. COOK, and L. FRANE. *Distribution of Tax Payments by Income Groups: A Case Study for 1948*. 4, 1, 1951, 1-53.
- MUSGRAVE, RICHARD A., and J. M. CULBERTSON. *The Growth of Public Expenditures in the United States, 1890-1948*. 6, 2, 1953, 97-115.
- MUSGRAVE, RICHARD A., and L. FRANE. *Rejoinder to Dr. Tucker*. 5, 1, 1952, 15-35.
- MUSGRAVE, RICHARD A., and L. FRANE. *Concluding Note*. 5, 1, 1952, 39.
- MUSGRAVE, RICHARD A., PETER HELLER, and GEORGE E. PETERSON. *Cost Effectiveness of Alternative Income Maintenance Schemes*. 23, 2, 1970, 140-56.
- MUSHKIN, SELMA J. *Fiscal Status of Old-Age and Survivors Insurance Programs in the United States*. 8, 2, 1955, 149-70.
- MUSHKIN, SELMA J. *Distribution of Federal Taxes Among the States*. 9, 2, 1956, 148-65.
- MUSHKIN, SELMA J. *Federal Grants and Federal Expenditures*. 10, 3, 1957, 193-213.
- MUSHKIN, SELMA J. *Barriers to a System of Federal Grants-in-Aid*. 13, 3, 1960, 193-218.
- MUSHKIN, SELMA J., and ROBERT F. ADAMS. *Emerging Patterns of Federalism*. 19, 3, 1966, 225-47.
- MUSHKIN, SELMA J., and PHILIP BOOTH. *Financing of Unemployment, Cash Sickness and Workmen's Compensation Insurance*. 9, 3, 1956, 203-31.
- MUSHKIN, SELMA J., and GABRIELLE C. LUPO. *Is There a Conservative Bias in State-Local Sector Expenditure Projections?* 20, 3, 1967, 282-91.
- MUTTI, JOHN. *Tax Incentives and the Repatriation Decisions of U.S. Multinational Corporations*. 34, 2, 1981, 241-8.
- MUTTI, JOHN, and HARRY GRUBERT. *U.S. Taxes and Trade Performance*. 41, 3, 1988, 317-25.
- MUTTI, JOHN H., and WILLIAM E. MORGAN. *The Exportation of State and Local Taxes in a Multilateral Framework: The Case of Household Type Taxes*. 36, 4, 1983, 459-75.

- MYERS, EUGENE A. *Revenue Estimation and State Fiscal Management*. 11, 4, 1958, 347-53.
- MYERS, EUGENE A., and RANDALL S. STOUT. *Recent Trends in Property Tax Equalization*. 3, 2, 1950, 179-86.
- MYERS, EUGENE A., and RANDALL S. STOUT. *The Role of the States and Local Governments in National Fiscal Policy*. 10, 2, 1957, 171-5.
- MYERS, STEWART C. *Taxes, Corporate Financial Policy and the Return to Investors: Comment*. 20, 4, 1967, 455-62.
- NADEAU, SERGE J. *A Model to Measure the Effects of Taxes on the Real and Financial Decisions of the Firm*. 41, 4, 1988, 467-81.
- NADEAU, SERGE J., and ROBERT P. STRAUSS. *Taxation, Equity, and Growth: Exploring the Trade-Off Between Shareholder Dividend Tax Relief and Higher Corporate Income Taxes*. 46, 2, 1993, 161-75.
- NATHAN, RICHARD P. *Discussion of Wilbur J. Cohen's Article*. 24, 3, 1971, 357-8.
- NATHAN, RICHARD P. "Reforming" the Federal Grant-in-Aid System for States and Localities. 34, 3, 1981, 321-7.
- NATHAN, RICHARD P., PHILIP M. DEARBORN, CLIFFORD A. GOLDMAN, and ASSOCIATES. *Initial Effects of the Fiscal Year 1982 Reductions in Federal Domestic Spending*. 35, 3, 1982, 365-71.
- NEENAN, WILLIAM B. *Suburban-Central City Exploitation Thesis: One City's Tale*. 23, 2, 1970, 117-39.
- NEENAN, WILLIAM B. "On 'Exploitation'": A Comment. 24, 1, 1971, 97-9.
- NEENAN, WILLIAM B. *Suburban-Central City Exploitation Thesis: Reply*. 25, 4, 1972, 605-8.
- NEIL, HERBERT E., JR. *Comments on the Federal Excise Tax for Common Carrier Non-Business Travel*. 13, 1, 1960, 77-85.
- NEISSER, ALBERT C. *The Dynamics of Tax Burden Comparisons*. 5, 4, 1952, 351-64.
- NELSON, F. HOWARD. *A Note on the Effects of Commercial and Industrial Property in School Spending Decisions*. 37, 1, 1984, 121-5.
- NETZER, DICK. *Toll Roads and the Crisis in Highway Finance*. 5, 2, 1952, 107-19.
- NETZER, DICK. *Financial Policy for Highways: Impact of the 1956 Federal Legislation*. 10, 2, 1957, 114-25.
- NETZER, DICK. *Income Elasticity of the Property Tax: A Post-Mortem Note*. 17, 2, 1964, 205-7.
- NETZER, DICK. *The Incidence of the Property Tax Revisited*. 26, 4, 1973, 515-35.
- NEUBIG, THOMAS S. *The Taxation of Financial Institutions after Deregulation*. 37, 3, 1984, 351-9.
- NEUBIG, THOMAS S., and MARTIN A. SULLIVAN. *The Implications of Tax Reform for Bank Holdings of Tax-Exempt Securities*. 40, 3, 1987, 403-18.
- NEUFELD, ERNEST. *Is Tax Exempt Property A Municipal Asset?* 18, 4, 1965, 414-9.
- NEUFELD, JOHN L. *Taxrate Referenda and the Property Taxpayers' Revolt*. 30, 4, 1977, 441-56.

- NEWCOMER, MABEL. *War and Postwar Developments in the German Tax System*. 1, 1, 1948, 1-11.
- NEWCOMER, MABEL. *The Decline of the General Property Tax*. 6, 1, 1953, 38-51.
- NEWCOMER, MABEL. *The Growth of Property Tax Exemptions*. 6, 2, 1953, 116-28.
- NEWCOMER, MABEL. *State and Local Financing in Relation to Economic Fluctuations*. 7, 2, 1954, 97-109.
- NICHOLS, ALAN. *Unconditional Versus Matching Grants: Comment*. 20, 3, 1967, 344-5.
- NISKANEN, WILLIAM A. *Toward More Efficient Fiscal Institutions*. 25, 3, 1972, 343-7.
- NOAM, ELI M. *The Optimal Budget*. 32, 2, 1979, 165-72.
- NOAM, ELI M. *Tax Limitations and Fiscal Federalism*. 32, 2s, 1979, 181-8.
- NOLAN, JOHN S. *Advantages of Value Added or Other Consumption Tax at the Federal Level*. 25, 3, 1972, 431-5.
- NOLAN, JOHN S. *Audit Coverage and Private Tax Planning*. 27, 3, 1974, 425-31.
- NOLAN, JOHN S. *Taxation of Fringe Benefits*. 30, 3, 1977, 359-68.
- NOLAN, JOHN S. *Remarks on Henry Aaron's Paper*. 36, 3, 1983, 285-8.
- NORMAN, MORRIS, and R. ROBERT RUSSELL. *A Personal Income Tax Simulation Model with an Application to the State of Hawaii*. 23, 4, 1970, 429-34.
- NORR, MARTIN. *The Taxation of Corporate Income in Sweden: Some Special Features*. 12, 4, 1959, 328-39.
- NORR, MARTIN. *The Retail Sales Tax in Sweden*. 14, 2, 1961, 174-81.
- NOTO, NONNA A. *Simplifying Intergovernmental Transfers: The Lessons of Community Development Block Grants*. 30, 3, 1977, 259-67.
- NOTO, NONNA A., and DENNIS ZIMMERMAN. *Limiting State-Local Tax Deductibility: Effects Among the States*. 37, 4, 1984, 539-49.
- NOURSE, HUGH O. *Redistribution of Income from Public Housing*. 19, 1, 1966, 27-37.
- NUSSBAUM, JOYCE M. *The Tax Structure and Discrimination Against Working Wives*. 25, 2, 1972, 183-91.
- O'BRIEN, J. PATRICK, and YEUNG-NAN SHIEH. *Utility Functions and Fiscal Illusion from Grants*. 43, 2, 1990, 201-5.
- O'BRIEN, KEVIN J. *Indexing Individuals' Incomes*. 33, 3, 1980, 265-73.
- O'BRIEN, THOMAS. *Grants-in-Aid: Some Further Answers*. 24, 1, 1971, 65-77.
- O'CONNELL, JOHN F. *Multiple Job Holding and Marginal Tax Rates*. 32, 1, 1979, 73-6.
- O'DONNELL, JOHN L. *The Tax Cost of Constitutional Debt Limitation in Indiana*. 15, 4, 1962, 406-12.
- O'HARE, JAMES T. *Installment Sales to Related Parties under Section 453(b) of the Internal Revenue Code*. 29, 1, 1976, 31-4.
- O'NEIL, CHERIE J., RICHARD S. STEINBERG, and G. RODNEY THOMPSON. *Reassessing the Tax-Favored Status of the Charitable Deduction for Gifts of Appreciated Assets*. 49, 2, 1996, 215-33.
- O'NEIL, CHERIE J., and G. RODNEY THOMPSON. *Participation in Individual Retirement Accounts: An Empirical Investigation*. 40, 4, 1987, 617-24.

- O'NEIL, CHERIE J., and G. RODNEY THOMPSON. *Taxation and IRA Participation: A Response to Long*. 41, 4, 1988, 591-3.
- O'NEILL, JUNE A. *Social Security—Fundamental Economic Problems and Alternative Financing Methods*. 33, 3, 1980, 359-69.
- O'SULLIVAN, ARTHUR, TERRI A. SEXTON, and STEVEN M. SHEFFRIN. *Differential Burdens from the Assessment Provisions of Proposition 13*. 47, 4, 1994, 721-9.
- OAKES, EUGENE E. *General Relief Under the Excess Profits Tax*. 4, 3, 1951, 219-36.
- OAKES, EUGENE E. *The Revenue Act of 1951: Excess Profits Tax Amendments*. 5, 1, 1952, 53-64.
- OAKLAND, WILLIAM H. *The Theory of the Value-Added Tax: I—A Comparison of Tax Bases*. 20, 2, 1967, 119-36.
- OAKLAND, WILLIAM H. *The Theory of the Value-Added Tax: II—Incidence Effects*. 20, 3, 1967, 270-81.
- OAKLAND, WILLIAM H. *Incidence and Other Fiscal Impacts of State Assumption of Education Costs: Baltimore*. 29, 1, 1976, 73-85.
- OAKLAND, WILLIAM H. *Proposition XIII—Genesis and Consequences*. 32, 2s, 1979, 387-409.
- OAKLAND, WILLIAM H. *Fiscal Equalization: An Empty Box?* 47, 1, 1994, 199-209.
- OATES, WALLACE E. *The Dual Impact of Federal Aid on State and Local Government Expenditures: A Comment*. 21, 2, 1968, 220-3.
- OATES, WALLACE E. *Capitalization Session: Discussion*. 32, 2s, 1979, 111-2.
- OATES, WALLACE E. *Fiscal Decentralization and Economic Development*. 46, 2, 1993, 237-43.
- OATES, WALLACE E., and ROBERT M. SCHWAB. *The Impact of Urban Land Taxation: The Pittsburgh Experience*. 50, 1, 1997, 1-21.
- OBERHOFER, TOM. *The Redistributive Effect of the Federal Income Tax*. 28, 1, 1975, 127-33.
- OKNER, BENJAMIN A. *Distributional Aspects of Tax Reform During the Past Fifteen Years*. 32, 1, 1979, 11-27.
- OKNER, BENJAMIN A. *Effective Individual Income Tax Rates*. 32, 3, 1979, 368-78.
- OKNER, BENJAMIN A., and BAWDEN, D. LEE. *Recent Changes in Federal Income Redistribution Policy*. 36, 3, 1983, 347-60.
- OKUN, BERNARD. *The Taxation of Decedents' Unrealized Capital Gains*. 20, 4, 1967, 368-85.
- OLDMAN, OLIVER. *Objectives in Fixing Revenue and Expenditure Responsibilities, with Particular Emphasis on Federally Motivated State Tax Reform*. 24, 3, 1971, 291-301.
- OLDMAN, OLIVER. *Stanley Surrey and the Developing Countries*. 38, 3, 1985, 281-3.
- OLDMAN, OLIVER, and HENRY AARON. *Assessment-Sales Ratios Under the Boston Property Tax*. 18, 1, 1965, 36-49.
- OLSON, EDWIN G. *Determining Sample Size for State Tax Impact Studies*. 26, 1, 1973, 99-102.
- OLSON, KENT W., and JAMES W. KLECKLEY. *Severance Tax Stability*. 42, 1, 1989, 69-78.

- OOSTERHUIS, PAUL W. *Remarks on John Witte's Paper*. 39, 3, 1986, 261-3.
- ORR, LARRY L. *The Incidence of Differential Property Taxes on Urban Housing*. 21, 3, 1968, 253-62.
- ORR, LARRY L. *The Incidence of Differential Property Taxes: A Response*. 23, 1, 1970, 99-101.
- ORR, LARRY L. *The Incidence of Differential Property Taxes on Rental Housing: Reply*. 25, 2, 1972, 217-20.
- OSMAN, JACK W. *The Dual Impact of Federal Aid on State and Local Government Expenditures*. 19, 4, 1966, 362-72.
- OSMAN, JACK W. *On the Use of Intergovernmental Aid as an Expenditure Determinant*. 21, 4, 1968, 437-47.
- OSMAN, JACK W. *Errata Sheet for "On the Use of Intergovernmental Aid as an Expenditure Determinant"*. 23, 4, 1970, 473.
- OSTER, CLINTON V., and ARTHUR D. LYNN, JR. *Compliance Costs and the Ohio Axle Mile Tax: A Case Study*. 8, 2, 1955, 209-14.
- OTT, ATTIA F. *The Effect of Inflation on the Financial Position of the State-Local Sector*. 33, 3, 1980, 291-305.
- OWERS, JAMES E., and RONALD C. ROGERS. *The Windfall of Safe Harbor Leasing: Evidence from Capital Markets*. 38, 4, 1985, 561-5.
- PACK, HOWARD, and JANET ROTHENBERG PACK. *Metropolitan Fragmentation and Local Public Expenditures*. 31, 4, 1978, 349-62.
- PAGLIN, MORTON, and MICHAEL FOGARTY. *Equity and the Property Tax: A New Conceptual Focus*. 25, 4, 1972, 557-65.
- PAGLIN, MORTON, and MICHAEL FOGARTY. *Equity and the Property Tax: A Reply*. 26, 4, 1973, 651-2.
- PALASH, CARL J. *A Note on the Relative Efficiency of an Acceleration of Depreciation Allowances and an Increase in the Investment Tax Credit*. 32, 1, 1979, 97-9.
- PALMER, JOHN L. *The Changing Structure of the Deficit*. 40, 3, 1987, 285-97.
- PALUMBO, GEORGE. *City Government Expenditures and City Government Reality: A Comment on Sjoquist*. 36, 2, 1983, 249-51.
- PAPKE, JAMES A. *Michigan's Value-Added Tax After Seven Years*. 13, 4, 1960, 350-63.
- PAPKE, JAMES A. *Indiana Tax Policy: Revision, Reform, Reconstruction*. 17, 2, 1964, 113-32.
- PAPKE, JAMES A. *Discussion of Richard W. Lindholm's Article*. 24, 3, 1971, 413-5.
- PAPKE, JAMES A. *Introductory Remarks*. 30, 3, 1977, 223-4.
- PAPKE, JAMES A. *Closing Remarks*. 30, 3, 1977, 369.
- PAPKE, JAMES A. *The Response of State-Local Government Taxation to Fiscal Crisis*. 36, 3, 1983, 401-5.
- PAPKE, JAMES A., and LESLIE E. PAPKE. *Measuring Differential Tax Liabilities and Their Implications for Business Investment Location*. 39, 3, 1986, 357-66.
- PAPKE, JAMES A., and TIMOTHY G. SHAHEN. *Optimal Consumption-Base Taxes: The Equity Effects of Tax Credits*. 25, 3, 1972, 479-87.

- PAPKE, LESLIE E. *Subnational Taxation and Capital Mobility: Estimates of Tax-Price Elasticities*. 40, 2, 1987, 191-203.
- PARK, SANGKYUN. *The Relationship Between Government Financial Condition and Expected Tax Rates Reflected in Municipal Bond Yields*. 50, 1, 1997, 23-38.
- PARKER, JAMES E., and EUGENE L. ZIEHA. *Inflation, Income Taxes and the Incentive for Capital Investment*. 29, 2, 1976, 179-89.
- PARKS, ROBERT H. *Income and Tax Aspects of Commercial Bank Portfolio Operations in Treasury Securities*. 11, 1, 1958, 21-34.
- PARKS, ROBERT H. *Theory of Tax Incidence*. 14, 2, 1961, 190-7.
- PASOUR, E. C., JR. *An Economic Analysis of the Case Against Ad Valorem Property Taxation in Forestry; Reply*. 33, 1, 1980, 119.
- PASOUR, E. C., JR., and D. L. HOLLEY. *An Economic Analysis of the Case Against Ad Valorem Property Taxation in Forestry*. 29, 2, 1976, 155-64.
- PASTER, HOWARD G. *Aspects of Legislative Persuasion: Labor*. 32, 3, 1979, 296-9.
- PASURKA, CARL A., JR. *Corporate Income Taxes and U.S. Effective Rates of Protection*. 37, 4, 1984, 529-37.
- PATRICK, ROBERT J., JR. *Simplifying the Taxation of Foreign Source Income*. 30, 3, 1977, 321-38.
- PATRICK, ROBERT J., JR. *Comments on "U.S. Tax Structures and Competitiveness."* 41, 3, 1988, 343-5.
- PATTERSON, ERNEST F. *The Tax System of the Argentine National Government*. 5, 3, 1952, 261-76.
- PAULSEN, JIM W., and ROY D. ADAMS. *Optimal Taxation of a Monopoly*. 40, 1, 1987, 121-5.
- PEACOCK, ALAN T. *Some Observations on the Reports of the Royal Commission on the Taxation of Profits and Income*. 10, 3, 1957, 255-65.
- PEARSON, CHARLES. *Environmental Control Costs and Border Adjustments*. 27, 4, 1974, 599-607.
- PECHMAN, JOSEPH A. *Analysis of Matched Estate and Gift Tax Returns*. 3, 2, 1950, 153-64.
- PECHMAN, JOSEPH A. *Yield of the Individual Income Tax During a Recession*. 7, 1, 1954, 1-16.
- PECHMAN, JOSEPH A. *A Practical Averaging Proposal*. 7, 3, 1954, 261-3.
- PECHMAN, JOSEPH A. *Individual Income Tax Provisions of the 1954 Code*. 8, 1, 1955, 114-35.
- PECHMAN, JOSEPH A. *Erosion of the Individual Income Tax*. 10, 1, 1957, 1-25.
- PECHMAN, JOSEPH A. *Fiscal Federalism for the 1970's*. 24, 3, 1971, 281-90.
- PECHMAN, JOSEPH A., and GARY V. ENGELHARDT. *The Income Tax Treatment of the Family: An International Perspective*. 43, 1, 1990, 1-22.
- PECHMAN, JOSEPH A., and BENJAMIN A. OKNER with the assistance of ALICIA MUNNELL. *Simulation of the Carter Commission Tax Proposals for the United States*. 22, 1, 1969, 2-23.
- PEHA, JON M., and ROBERT P. STRAUSS. *A Primer on Changing Information Technology and the Fisc*. 50, 3, 1997, 607-21.

- PEJOVICH, SVETOZAR. *Taxes and the Pattern of Economic Growth: The Case of Yugoslavia*. 17, 1, 1964, 96-100.
- PELLECHIO, ANTHONY J. *Taxation, Rental Income, and Optimal Holding Periods for Real Property*. 41, 1, 1988, 97-107.
- PENNER, RUDOLPH G. *Federal Government Growth: Leviathan or Protector of the Elderly?* 44, 4, 1991, 437-50.
- PENNIMAN, CLARA. *The Role of Property Tax in Wisconsin Since 1929*. 9, 4, 1956, 331-8.
- PENNIMAN, CLARA. *Property Tax Equalization in Wisconsin*. 14, 2, 1961, 182-9.
- PENNIMAN, CLARA H., and RUPERT H. THEOBALD. *The Wisconsin Income Tax and Erosion*. 15, 4, 1962, 413-22.
- PERKINS, GEORGE M. *The Demand for Local Public Goods: Elasticities of Demand for Own Price, Cross Prices, and Income*. 30, 4, 1977, 411-22.
- PESCATRICE, DONN R. *An Interstate Off-Track Betting System*. 32, 2, 1979, 209-13.
- PETERSEN, JOHN E. *Simplification and Standardization of State and Local Government Fiscal Indicators*. 30, 3, 1977, 299-311.
- PETERSEN, JOHN E. *Federal Fiscal Policy and Aid to State and Local Governments: An Age of Austerity*. 34, 3, 1981, 383-8.
- PETERSEN, JOHN E. *The Growing State-Local Deficit Threat*. 36, 3, 1983, 411-4.
- PETERSEN, JOHN E. *Examining the Impacts of the 1986 Tax Reform Act on the Municipal Securities Market*. 40, 3, 1987, 393-402.
- PETERSEN, JOHN E. *Innovations in Tax-Exempt Instruments and Transactions*. 44, 4s, 1991, 11-28.
- PETTERSON, WALTER C. *The Los Angeles City Sales Tax Administration*. 2, 3, 1949, 232-46.
- PETTIGREW, RICHARD A. *Discussion on Revenue Sharing*. 24, 3, 1971, 389-91.
- PHILIPS, G. EDWARD. *Lifo and Sound Accounting Principles: A Comment*. 13, 4, 1960, 383-5.
- PHILLIPS, JEWELL CASS. *Philadelphia's Income Tax After Twenty Years*. 11, 3, 1958, 241-53.
- PHILLIPS, JOHN. *The Hadacol of the Budget Makers*. 4, 3, 1951, 255-68.
- PHYBERS, DEAN. *A Businessman's View of Tax Reform*. 38, 3, 1985, 285-90.
- PIER, WILLIAM J., ROBERT B. VERNON, and JOHN H. WICKS. *An Empirical Comparison of Government and Private Production Efficiency*. 27, 4, 1974, 653-6.
- PIERCE, DIXWELL L. *California Has a Sales Tax Headache*. 6, 2, 1953, 168-75.
- PIERCE, DIXWELL L. *State Taxes Not Business Barriers*. 13, 3, 1960, 232-42.
- PIERSON, JOHN. *Aspects of Legislative Persuasion: Media*. 32, 3, 1979, 313-5.
- PLESKO, GEORGE A. *The Accuracy of Government Forecasts and Budget Projections*. 41, 4, 1988, 483-501.
- PLESKO, GEORGE A. "Gimme Shelter?" *Closely Held Corporations Since Tax Reform*. 48, 3, 1995, 409-16.
- PLUMB, WILLIAM T., JR. *The Priorities of Federal Taxes Over State and Local Taxes*. 12, 3, 1959, 204-15.

- PLUMB, WILLIAM T., JR. *The Priorities of Federal Taxes Over State and Local Taxes—Revisited.* 25, 2, 1972, 133-45.
- PLUMMER, ELIZABETH, and JOHN R. ROBINSON. *Capital Market Evidence of Windfalls from the Acquisition of Tax Carryovers.* 43, 4, 1990, 481-9.
- PLUTA, JOSEPH E. *Growth and Patterns in U.S. Government Expenditures, 1956-1972.* 27, 1, 1974, 71-92.
- PLUTA, JOSEPH E. *Errata for "Growth and Patterns in U.S. Government Expenditures, 1956-1972."* 27, 4, 1974, 671.
- PODDAR, SATYA. *Issues in Integration of Federal and Provincial Sales Taxes: A Canadian Perspective.* 41, 3, 1988, 369-80.
- PODDAR, SATYA, and MORLEY ENGLISH. *Taxation of Financial Services Under a Value-Added Tax: Applying The Cash Flow Approach.* 50, 1, 1997, 89-111.
- POGUE, THOMAS F. *The Effect of Debt Limits: Some New Evidence.* 23, 1, 1970, 36-49.
- POGUE, THOMAS F. *Deductions vs. Credits: A Comment.* 27, 4, 1974, 659-62.
- POGUE, THOMAS F., and L. G. SGONTZ. *The Effect of Grants-In-Aid on State-Local Spending.* 21, 2, 1968, 190-9.
- POGUE, THOMAS F., and L. G. SGONTZ. *Social Security and Investment in Human Capital.* 30, 2, 1977, 157-69.
- POLLOCK, RICHARD. *The Effect of Alternative Regulatory Treatment of Tax Depreciation on Utility Tax Payments.* 26, 1, 1973, 43-57.
- POLLOCK, RICHARD, and JACK P. SUYDERHOUD. *The Role of Rainy Day Funds in Achieving Fiscal Stability.* 39, 4, 1986, 485-97.
- POLLOCK, STEPHEN H. *Mechanisms for Exporting the State Sales Tax Burden in the Absence of Federal Deductibility.* 44, 3, 1991, 297-310.
- POMP, RICHARD D. *Determining the Boundaries of a Post-Bellas Hess World.* 44, 2, 1991, 237-41.
- POMP, RICHARD D., and OLIVER OLDMAN. *A Normative Inquiry into the Base of a Retail Sales Tax: Casual Sales, Used Goods, and Trade Ins.* 43, 4, 1990, 427-37.
- POND, CHESTER B. *EDP and Tax Administration in New York: Derivation and Application of Norms in Selecting Income Tax Returns for Audit.* 14, 3, 1961, 227-31.
- PORZECANSKI, ARTURO C. *General Indirect Taxation as a Macroeconomic Policy Instrument.* 27, 4, 1974, 625-32.
- POST, ALAN. *Effects of Proposition 13 on the State of California.* 32, 2s, 1979, 381-5.
- POTERBA, JAMES M. *Capital Gains Tax Policy Toward Entrepreneurship.* 42, 3, 1989, 375-89.
- POTERBA, JAMES M. *Introduction to Supplemental Issue on the Tax-Exempt Bond Market.* 44, 4s, 1991, 1-3.
- POTERBA, JAMES M. *Balanced Budget Rules and Fiscal Policy: Evidence from the States.* 48, 3, 1995, 329-36.
- POTERBA, JAMES M. *Retail Price Reactions to Changes in State and Local Sales Taxes.* 49, 2, 1996, 165-76.

- PREScott, JAMES R., and WILLIAM C. LEWIS. *State and Municipal Locational Incentives: A Discriminant Analysis*. 22, 3, 1969, 399-407.
- PREST, A. R. *Comments on "Social Insurance in a Growing Economy: A Proposal for Radical Reform."* 22, 4, 1969, 554-6.
- PRESTON, ANNE E., and CASEY ICHNIOWSKI. *A National Perspective on the Nature and Effects of the Local Property Tax Revolt, 1976-1986*. 44, 2, 1991, 123-45.
- PREY, MERLE. *Capitalized Earnings as an Evidence of Value—Amount to be Capitalized*. 25, 2, 1972, 259-62.
- PURI, ANIL K. *An Analysis of the California Experiment in Partial Income Tax Indexation*. 33, 2, 1980, 203-8.
- PURYEAR, DAVID L., and JOHN P. ROSS. *Tax and Expenditure Limitations: The Fiscal Context*. 32, 2, 1979, 23-35.
- PURYEAR, DAVID L., JOHN ROSS, and PERRY SHAPIRO. *Preface to Supplemental Issue on Tax and Expenditure Limitations*. 32, 2s, 1979, ix-x.
- QUICK, PERRY D., and MICHAEL J. MCKEE. *Sales Tax on Services: Revenue or Reform?* 41, 3, 1988, 395-409.
- QUIGLEy, JOHN M., and DANIEL L. RUBINFELD. *Private Guarantees for Municipal Bonds: Evidence from the Aftermarket*. 44, 4s, 1991, 29-39.
- QUIGLEy, JOHN M., and DANIEL L. RUBINFELD. *Federalism and Reductions in the Federal Budget*. 49, 2, 1996, 289-302.
- QUINDRY, KENNETH E., BRUCE BIERMEIER, and DON M. SOULE. *A Proposal for Pro-Rating Personal Deductions and Exemptions Between Taxable and Nontaxable Income*. 21, 1, 1968, 94-7.
- QUINDRY, KENNETH E., and BILLY D. COOK. *Humanization of the Property Tax for Low Income Households*. 22, 3, 1969, 357-67.
- QUINDRY, KENNETH E., and DON M. SOULE. *Adaptability of Local Government Revenue to Economic Differentials in Kentucky*. 16, 3, 1963, 277-84.
- RABINOVITZ, FRANCINE F., and EDWARD K. HAMILTON, with the assistance of CHARLES M. DENNIS. *On Piper-Payers and Tune-Callers: Proposition 13 and the Financing of the Los Angeles Unified School District*. 32, 2s, 1979, 355-69.
- RACETTE, GEORGE A., and WILBUR G. LEWELLEN. *Corporate Debt Coupon Rate Strategies*. 29, 2, 1976, 165-77.
- RADA, EDWARD L. *Capital Costs of Cal-Vet Housing*. 15, 1, 1962, 82-92.
- RAFUSE, ROBERT W., JR. *Proposition 13: Initial Impacts on the Finances of Four County Governments*. 32, 2s, 1979, 229-41.
- RAM, RATI. *Elasticity of Individual Income Tax in the United States: Further Evidence from Cross-Section Data*. 44, 1, 1991, 93-9.
- RAMSEY, DAVID D. *Suburban-Central City Exploitation Thesis: Comment*. 25, 4, 1972, 599-604.
- RANCK, EDWARD L. *On the Incidence of Ad Valorem Severance Taxes*. 38, 2, 1985, 241-5.
- RANDOLPH, WILLIAM C., and DIANE LIM ROGERS. *The Implications for Tax Policy of Uncertainty About Labor Supply and Savings Responses*. 48, 3, 1995, 429-46.

- RASKIND, LEO J. *Tax Avoidance in the Foundation Bootstrap Sale*. 20, 1, 1967, 114-7.
- RASKIND, LEO J. *The Reserve Allowance as an Income Item on Incorporation: A Problem of Characterization*. 23, 2, 1970, 229-34.
- RASMUSSEN, JON. *The Allocative Effects of Grants-in-Aid: Some Extensions and Qualifications*. 29, 2, 1976, 211-9.
- RATCHFORD, B. U. *Public Finances in the Southern Region of the United States*. 1, 4, 1948, 289-310.
- RATCHFORD, B. U. *Intergovernmental Tax Immunities in the United States*. 6, 4, 1953, 305-32.
- RATCHFORD, B. U. *Revenue Bonds and Tax Immunity*. 7, 1, 1954, 40-9.
- RATCHFORD, B. U. *Recent Changes in Public Pay Policies*. 25, 4, 1972, 531-40.
- RATCHFORD, B. U. and P. B. HAN. *The Burden of the Corporate Income Tax*. 10, 4, 1957, 310-24.
- RATLIFF, CHARLES E., JR. *The Centralization of Government Expenditures for Education and Highways in North Carolina*. 9, 3, 1956, 268-77.
- RATLIFF, CHARLES E., JR. *Centralization, Ability, and Effort in School Finance*. 13, 1, 1960, 41-4.
- RATLIFF, CHARLES E., JR. *Interstate Apportionment of Business Income*. 15, 3, 1962, 260-7.
- RAVENS CROFT, DONALD R. *Comment on Musgrave's "Exchange Rate Aspects in the Taxation of Foreign Income."* 28, 4, 1975, 414-5.
- RAY, CADWELL L. *A Note on State Tax Stability Criteria*. 19, 2, 1966, 207-9.
- RECKERS, PHILIP M. J., DEBRA L. SANDERS, and STEPHEN J. ROARK. *The Influence of Ethical Attitudes on Taxpayer Compliance*. 47, 4, 1994, 825-36.
- REESE, THOMAS J., S.J. *The Politics of Tax Reform*. 32, 3, 1979, 248-54.
- REESE, THOMAS J., S.J. *Miracles or Incrementalism*. 39, 3, 1986, 273-6.
- REEVES, H. CLYDE. *Higher Education and State Tax Policy*. 15, 3, 1962, 291-6.
- REEVES, H. CLYDE. *System Value Determination in the Assessment of Railroads for Property Taxation*. 26, 1, 1973, 133-5.
- REEVES, H. CLYDE, and LEA PARDUE. *Some Reasons Why Property Is Poorly Assessed for Taxation*. 1, 4, 1948, 366-8.
- REEVES, H. CLYDE, and HENRY A. SPALDING. *Assessment of Coal Producing Properties in Kentucky*. 3, 2, 1950, 173-8.
- REGAN, DONALD T. *Remarks on Tax Reform*. 37, 3, 1984, 323-6.
- REID, GARY J. *Measuring Government Performance: The Case of Government Waste*. 42, 1, 1989, 29-44.
- REID, JOSEPH D., JR. *Tax Revolts in Historical Perspective*. 32, 2s, 1979, 67-74.
- REILLY, GILBERT J. *Estimates of State Resource Constraints Derived from a Specific Utility Function: An Alternative Measure of Fiscal Capacity: Comment*. 33, 4, 1980, 505-6.
- REISCHAUER, ROBERT D. *The Federal Government's Role in Relieving Cities of the Fiscal Burdens of Concentrations of Low-Income Persons*. 29, 3, 1976, 293-311.

- REISCHAUER, ROBERT D. *Taxes and Spending Under Gramm-Rudman-Hollings*. 43, 3, 1990, 223-32.
- REISHUS, DAVID. *Financing Child Care: Who Will Pay for the Kids?* 42, 3, 1989, 249-59.
- RENshaw, EDWARD F. *Scientific Appraisal of Assessment Practices*. 11, 4, 1958, 314-22.
- RENshaw, EDWARD F. *A Note on Mass Transit Subsidies*. 26, 4, 1973, 639-44.
- RENshaw, EDWARD F. *Export Taxes and Controls on American Farm Products*. 28, 4, 1975, 420-5.
- RESCHOVSKY, ANDREW. *An Evaluation of Metropolitan Area Tax Base Sharing*. 33, 1, 1980, 55-66.
- RESCHOVSKY, ANDREW. *An Evaluation of Metropolitan Area Tax Base Sharing: Reply*. 34, 2, 1981, 281-2.
- RESCHOVSKY, ANDREW. *Fiscal Equalization and School Finance*. 47, 1, 1994, 185-97.
- REYNOLDS, MORGAN, and EUGENE SMOLENSKY. *The Post Fisc Distribution: 1961 and 1970 Compared*. 27, 4, 1974, 515-30.
- RIBAR, DAVID C., and MARK O. WILHELM. *Charitable Contributions to International Relief and Development*. 48, 2, 1995, 229-44.
- RIBICH, THOMAS J. *Soft Sell for Soft Drinks: An Excise Tax Problem*. 26, 1, 1973, 115-7.
- RICHARDS, KEN. *Capital Gains and Interest Rate Changes—A Theoretical Correction*. 34, 1, 1981, 137-40.
- RICHMAN, PEGGY BREWER. *Depreciation and the Measurement of Effective Profits Tax Rates in the European Common Market and United Kingdom*. 17, 1, 1964, 86-91.
- RICHMAN, RAYMOND L. *Reconsideration of the Capital Gains Tax—A Comment*. 14, 4, 1961, 402-4.
- RICKS, R. BRUCE. *Possessory Interests in Publicly Owned Property: Improperly Assessed*. 20, 3, 1967, 347-51.
- RIEW, JOHN. *Uniformity in Governmental Expenditures and Resources in a Metropolitan Area: A Comment*. 15, 2, 1962, 218-20.
- RIGGERT, DUANE W. *Federal Grants-in-Aid and Shared Revenues Briefly Defined*. 14, 1, 1961, 104-8.
- RILEY, WILLIAM B., JR., and AUSTIN H. MONTGOMERY, JR. *The Tax Reform Act of 1984 and Market Discount Bonds*. 39, 1, 1986, 79-83.
- RING, ALFRED A. *Valuation Principles*. 25, 2, 1972, 233-6.
- RING, ALFRED A. *Determining the Rate of Capitalization for Conversion of Utility Company's Earnings into Value*. 25, 2, 1972, 293-309.
- RING, RAYMOND J., JR. *Tax Interdependence and the Importance of Using a Correctly Specified Estimating Equation*. 39, 2, 1986, 245-8.
- RING, RAYMOND J., JR. *The Proportion of Consumers' and Producers' Goods in the General Sales Tax*. 42, 2, 1989, 167-79.
- ROBERTS, DAVID R. "Pay-As-You-Go" Withholding Under State and Local Income Tax Laws. 5, 4, 1952, 335-50.
- ROBERTSON, JACK E. *Comparative Tax Burdens for a Midwestern City*. 15, 3, 1962, 308-13.

- ROBINSON, ALBERT J. *Implementing Policies of Growth and Stability in a Federation*. 18, 1, 1965, 58-73.
- ROBINSON, WARREN C. *Benefits Received Financing in the Federal Fiscal System*. 17, 3, 1964, 241-52.
- ROBINSON, WARREN C. *What is a Government Subsidy?* 20, 1, 1967, 86-92.
- ROCK, STEVEN M. *The Impact of Deductibility on the Incidence of a General Sales Tax*. 37, 1, 1984, 105-12.
- ROCK, STEVEN M. *The Impact of Deductibility on the Incidence of a General Sales Tax: Reply*. 38, 4, 1985, 579.
- ROCKEFELLER, NELSON A. *A Governor's Viewpoint on Fiscal Federalism*. 24, 3, 1971, 327-30.
- ROEMER, ARTHUR C. *The New Focus of Federal Fiscal Policies and Implications for State and Local Governments—State Observations*. 34, 3, 1981, 303-6.
- ROLLINSON, BARBARA L. *Guidelines for Taxing International Capital Flows: An Economic Perspective*. 46, 3, 1993, 309-14.
- ROLLINSON, BARBARA L., and ROM P. WATSON. *The New Intercompany Pricing Regulations*. 45, 3, 1992, 225-32.
- ROLPH, EARL R. *Interregional Trade and State Excise Taxes*. 8, 4, 1955, 388-92.
- ROLPH, EARL R. *The Incidence of Public Debt Operations*. 9, 4, 1956, 339-53.
- ROLPH, EARL R. "Pay-As-You-Use Finance": A Comment. 21, 2, 1968, 210-2.
- ROLPH, EARL R. *Discriminating Effects of the Income Tax Treatment of Owner-Occupants*. 26, 3, 1973, 471-84.
- ROMANS, J. T. *On the Measurement of Assessment Error*. 23, 1, 1970, 89-91.
- ROMER, THOMAS, and HOWARD ROSENTHAL. *An Institutional Theory of the Effect of Intergovernmental Grants*. 33, 4, 1980, 451-8.
- ROSE, LOUIS A. *Inflation, Tax Rules, and the Price of Land Relative to Capital*. 39, 1, 1986, 59-64.
- ROSEN, HARVEY S. *Is It Time to Abandon Joint Filing?* 30, 4, 1977, 423-8.
- ROSEN, HARVEY S. *The Marriage Tax Is Down But Not Out*. 40, 4, 1987, 567-75.
- ROSEN, HARVEY S. *Thinking About the Tax Consequences of Marriage*. 41, 2, 1988, 259-60.
- ROSEN, HARVEY S. *The Way We Were (and Are): Changes in Public Finance and its Textbooks*. 50, 4, 1997, 719-30.
- ROSETT, RICHARD N. *Inequity in the Real Property Tax of New York State and the Aggravating Effects of Litigation*. 23, 1, 1970, 66-73.
- ROSKAMP, KARL W. *The Distribution of Tax Burden in a Rapidly Growing Economy: West Germany in 1950*. 16, 1, 1963, 20-35.
- ROSKAMP, KARL W. *The Shifting of Taxes on Business Income: The Case of the West German Corporations*. 18, 3, 1965, 247-57.
- ROSS, MARION. *British Tax Treatment of Mineral Assets*. 18, 4, 1965, 398-407.
- ROSS, MYRON H. *The Property Tax Assessment Review Process: A Cause for Regressive Property Taxation?* 24, 1, 1971, 37-43.

- ROSS, WILLIAM D. *The Federal-State-Local Tax Structure in Louisiana*. 7, 4, 1954, 371-6.
- ROSS, WILLIAM D. *The Incremental Method of Allocating Highway Costs as a Basis for Motor Vehicle Taxation*. 8, 2, 1955, 201-8.
- ROSS, WILLIAM D. *State-Local Fiscal Policy and Economic Growth*. 10, 1, 1957, 67-77.
- ROSS, WILLIAM D., and JOSEPH M. BONIN. *A Proposed New System of Non-Highway Bond Financing for Louisiana*. 13, 4, 1960, 364-8.
- ROSSMILLER, RICHARD A. *The Equalization Objective in State Support Programs: An Analysis of Measures Need and Ability*. 18, 4, 1965, 362-9.
- ROSTVOLD, GERHARD N. *Property Tax Payments in Relation to Household Income: A Case Study of Los Angeles County*. 16, 2, 1963, 197-9.
- ROSTVOLD, GERHARD N. *Distribution of Property, Retail Sales, and Personal Income Tax Burdens in California: An Empirical Analysis of Inequity in Taxation*. 19, 1, 1966, 38-47.
- ROSTVOLD, GERHARD N. *Reply to David Brainin and John J. Germanis' Article*. 20, 1, 1967, 112-3.
- ROTHENBERG, LEON. *A New Look in State Finances: Tax Reduction and Restructured Tax Systems*. 27, 2, 1974, 175-81.
- ROTHENBERG, LEON. *Energy Taxation for Highway Financing*. 31, 3, 1978, 285-9.
- ROTTENBERG, IRVING. *Modernizing the LIFO Method*. 33, 1, 1980, 95-8.
- ROUSSLANG, DONALD J. *The Effects of Recent Corporate Tax Changes on U.S. International Trade*. 40, 4, 1987, 603-15.
- ROUSSO, ADA S., and SHVETANK P. SHAH. *Packaging Taxes and Recycling Incentives: The German Green Dot Program*. 47, 3, 1994, 689-701.
- ROZENTAL, ALEK A. *Integration of Sales and Income Taxes at the State Level*. 9, 4, 1956, 370-7.
- ROZENTAL, ALEK A. *Census of Governments—Footnotes on a Shoehorn*. 13, 2, 1960, 178-83.
- RUBINFELD, DANIEL. *Credit Ratings and the Market for General Obligation Municipal Bonds*. 26, 1, 1973, 17-27.
- SABELHAUS, JOHN. *What is the Distributional Burden of Taxing Consumption?* 46, 3, 1993, 331-44.
- SABELLA, EDWARD M. *Equity and the Property Tax: A Comment and an Alternative Conceptual Framework*. 26, 4, 1973, 645-50.
- SACKS, SEYMOUR, and ROBERT HARRIS. *The Determinants of State and Local Government Expenditures and Intergovernmental Flows of Funds*. 17, 1, 1964, 75-85.
- SAGER, WILLIAM H. *Practicability of Uniform Death and Gift Tax Laws*. 10, 4, 1957, 361-9.
- SALKIN, JAY S. *On the Direct Measurement of Tax Progressivity in Thailand*. 27, 2, 1974, 301-17.
- SAMMARTINO, FRANK, and DAVID WEINER. *Recent Evidence on Taxpayers' Response to the Rate Increases in the 1990s*. 50, 3, 1997, 683-705.
- SAMUELS, WARREN J. *On the Effect of Regulation of Value*. 25, 2, 1972, 311-9.

- SANDBERG, LARS G. *A Comment on "An Innovation in Fiscal Policy: The Swedish Investment Reserve System."* 16, 1, 1963, 107-8.
- SANDBERG, LARS G. *A Value Added Tax for Sweden.* 17, 3, 1964, 292-6.
- SANDBERG, LARS G. *A Further Word on Swedish Taxation.* 18, 3, 1965, 319-20.
- SANDEN, B. KENNETH. *The Taxation of Income from Corporate Shareholding: Introductory Remarks.* 28, 3, 1975, 255-6.
- SANDEN, B. KENNETH. *Introduction to Symposium on The New Focus of Federal Fiscal Policies and Implications for State and Local Governments.* 34, 3, 1981, 287.
- SANDERS, HY. *Problems with Conventional Expenditure Tax Wisdom or State Policy Analysis with Sales and Excise Taxes and Problems with the Data.* 42, 3, 1989, 315-22.
- SANSING, RICHARD. *Voluntary Binding Arbitration as an Alternative to Tax Court Litigation.* 50, 2, 1997, 279-96.
- SARKAR, SHOUNAK, and GEORGE R. ZODROW. *Transitional Issues in Moving to a Direct Consumption Tax.* 46, 3, 1993, 359-76.
- SAUSE, GEORGE G., JR. *Municipal Poll Taxes in Pennsylvania.* 8, 4, 1955, 400-7.
- SAVILLE, LLOYD. *Patterns in Local Finance: The Case of Orleans County, Vermont.* 12, 2, 1959, 163-78.
- SAVILLE, LLOYD. *Regional Contrasts in the Development of Local Public Finance.* 15, 2, 1962, 155-69.
- SAZAMA, GERALD W. *Equalization of Property Taxes for the Nation's Largest Central Cities.* 18, 2, 1965, 151-61.
- SAZAMA, GERALD W. *Land Taxes—Prerequisites and Obstacles.* 23, 3, 1970, 315-23.
- SCHAEFER, JEFFREY M. *Sales Tax Regressivity Under Alternative Tax Bases and Income Concepts.* 22, 4, 1969, 516-27.
- SCHALLER, HOWARD G. *Federal Grants-In-Aid and Differences in State Per Capita Incomes, 1929, 1939, and 1949.* 8, 3, 1955, 287-99.
- SCHALLER, LYLE E. *The Balance Sheet on Capital Budgeting.* 13, 2, 1960, 163-7.
- SCHEFFER, WALTER F. *Reciprocity in the Taxation of Interstate Trucks.* 9, 1, 1956, 75-83.
- SCHERER, J., and E. BABITCHEV. *The Changing Structure of the Individual Income Tax: A New Approach.* 17, 1, 1964, 1-12.
- SCHIFF, FRANK W. *Comments on "Prospects for the Restraint of Federal Expenditures."* 37, 3, 1984, 385-8.
- SCHIFF, JERALD. *Does Government Spending Crowd Out Charitable Contributions?* 38, 4, 1985, 535-46.
- SCHILLER, BRADLEY R. *AFDC Tax Rates: Some Further Evidence.* 30, 1, 1977, 93-4.
- SCHLESINGER, EUGENE R. *Corporate-Income Tax Shifting and Fiscal Policy.* 13, 1, 1960, 17-28.
- SCHMANDT, HENRY J., and G. ROSS STEPHENS. *Measuring Municipal Output.* 13, 4, 1960, 369-75.
- SCHMIDT, E. B. *Categorical Inequalities in Assessment in Nebraska, 1930-1950.* 5, 2, 1952, 130-44.

- SCHMITT, ROBERT C. *Fringe Growth and Tax Rates*. 4, 4, 1951, 370-1.
- SCHMITT, ROBERT C. *Annexation and Tax Rates*. 5, 2, 1952, 176-8.
- SCHMÖLDERS, G. *Fiscal Psychology: A New Branch of Public Finance*. 12, 4, 1959, 340-5.
- SCHNEIDER, DIETER. *The Effects of Progressive and Proportional Income Taxation on Risk-Taking*. 33, 1, 1980, 67-75.
- SCHOETTLE, FERDINAND P. *Judicial Requirements for School Finance and Property Tax Redesign: The Rapidly Evolving Case Law*. 25, 3, 1972, 455-72.
- SCHOETTLE, FERDINAND P. *The National Tax Association Tries and Abandons Tax Reform—1907-1930*. 32, 4, 1979, 429-44.
- SCHOLZ, JOHN KARL. *The Earned Income Tax Credit: Participation, Compliance, and Antipoverty Effectiveness*. 47, 1, 1994, 63-87.
- SCHROEDER, LARRY D., and DAVID L. SJOQUIST. *The Change in Tax Burden Resulting from the Creation of a Criminal Justice Service District: Atlanta*. 29, 2, 1976, 108-22.
- SCHULMAN, CRAIG T., DEBORAH W. THOMAS, KEITH F. SELLERS, and DUANE B. KENNEDY. *Effects of Tax Integration and Capital Gains Tax on Corporate Leverage*. 49, 1, 1996, 31-54.
- SCHULTZE, CHARLES L. *What Happened to the Fiscal Dividend?* 25, 3, 1972, 489-91.
- SCHULTZE, CHARLES L. *The Balanced Budget Amendment: Needed? Effective? Efficient?* 48, 3, 1995, 317-28.
- SCHWARTZ, ELI, and J. RICHARD ARONSON. *The Preference for Accumulation vs. Spending: Gift and Estate Taxation, and the Timing of Wealth Transfers*. 22, 3, 1969, 390-8.
- SCOGGINS, JOHN F. *The Lotto and Expected Net Revenue*. 48, 1, 1995, 61-70.
- SCOTT, CHARLES E., and ROBERT K. TRIEST. *The Relationship Between Federal and State Individual Income Tax Progressivity*. 46, 2, 1993, 95-108.
- SCOTT, ROBERT HANEY. *A Treasury Income Bond*. 12, 4, 1959, 363-6.
- SEARS, G. ALDEN. *Incidence Profiles of a Real Estate Tax and Earned Income Tax: A Study in the Formal, Differential Incidence of Selected Local Taxes*. 17, 4, 1964, 340-56.
- SEASTRAND, FRANS. *The Effect of Federal, State and Local Tax Rates on Capital Gains: New York State's Experience*. 41, 3, 1988, 415-38.
- SEBOLD, FREDERICK D. *Short-Run Tax-Response in a Utility-Maximization Framework*. 23, 4, 1970, 365-72.
- SEGHERS, PAUL D. *Tax Accounting Compared with Recognized Accounting Principles*. 1, 4, 1948, 341-52.
- SEIDMAN, BERT. *Future Structure of Social Security System and Interrelation with Private Pension Plans*. 27, 3, 1974, 473-8.
- SEIDMAN, LAURENCE S. *A Payroll Tax-Credit to Restraine Inflation*. 29, 4, 1976, 398-412.
- SEIDMAN, LAURENCE S. *Social Security and Demographics in a Life Cycle Growth Model*. 36, 2, 1983, 213-24.
- SEIDMAN, LAURENCE S. *A Phase-Down of Social Security: The Transition in a Life Cycle Growth Model*. 39, 1, 1986, 97-107.

- SEIFMAN, DONALD H. *The Aftermath of Tellier*. 19, 4, 1966, 441-6.
- SELTZER, DAVID R. *Federal Income Tax Compliance Costs: A Case Study of Hewlett Packard Company*. 50, 3, 1997, 487-93.
- SELTZER, LAWRENCE H. *Evolution of the Special Legal Status of Capital Gains Under the Income Tax*. 3, 1, 1950, 18-35.
- SEVERSON, LEWIS. *General Relief Provisions of the Excess Profits Tax*. 2, 3, 1949, 247-58.
- SEXTON, TERRI A. *Forecasting Property Taxes: A Comparison and Evaluation of Methods*. 40, 1, 1987, 47-59.
- SGONTZ, LARRY G. *The Welfare Cost of Taxation: Another View*. 31, 2, 1978, 181-3.
- SGONTZ, LARRY G. *Does the Income Tax Favor Human Capital?* 35, 1, 1982, 99-104.
- SGONTZ, LARRY G. *Efficiency and the Tax Treatment of Secondary Workers*. 37, 2, 1984, 249-52.
- SGONTZ, LARRY G. *An Excise Tax That Reduces Price*. 45, 1, 1992, 115-7.
- SGONTZ, LARRY G., and THOMAS F. POGUE. *Non-Monetary Returns to Human Capital: Implications for Inter-Temporal Tax Neutrality*. 39, 2, 1986, 201-9.
- SHANNON, FRANCIS JOHN. *Assessment Improvement Program in Kentucky*. 3, 3, 1950, 233-41.
- SHANNON, JOHN. *Federal Assistance in Modernizing State Sales and Local Property Taxes*. 24, 3, 1971, 379-88.
- SHANNON, JOHN. *Seminar Round Up—Financing the Seventies*. 25, 3, 1972, 493-4.
- SHANNON, JOHN. *Residential Property Tax Relief—A Federal Responsibility*. 26, 4, 1973, 499-513.
- SHANNON, JOHN. *Federal Revenue Sharing—Time for Renewal?* 27, 4, 1974, 495-8.
- SHANNON, JOHN. *Problems Involved in Alternative Proposals for Integration or Reduction in U.S. Tax: Introductory Remarks*. 28, 3, 1975, 358.
- SHANNON, JOHN. *State Income Taxes—Living with Complexity*. 30, 3, 1977, 339-43.
- SHANNON, JOHN. *Austerity Federalism—The State-Local Response*. 36, 3, 1983, 377-82.
- SHANNON, JOHN. *Interstate Tax Competition—The Need for a New Look*. 39, 3, 1986, 339-40.
- SHANNON, JOHN, MICHAEL BELL, and RONALD FISHER. *Recent State Experience with Local Tax and Expenditure Controls*. 29, 3, 1976, 276-85.
- SHAPIRO, BERNARD. *Congressional Committees, Congressional Staff and Related Aspects—Remarks*. 32, 3, 1979, 241-6.
- SHAPIRO, HARVEY. *Measuring Local Government Output: A Comment*. 14, 4, 1961, 394-7.
- SHAPIRO, HARVEY. *Assessment and Taxation of Tangible Personal Property on Farms*. 18, 1, 1965, 25-35.
- SHAPIRO, PERRY, and JOHN B. LEGLER. *Estimating Tax Revenue Changes in Response to Changes in Tax Rates*. 26, 1, 1973, 111-3.
- SHAPIRO, PERRY, and W. DOUGLAS MORGAN. *The General Revenue Effects of the California Property Tax Limitation Amendment*. 31, 2, 1978, 119-28.

- SHAPIRO, PERRY, DAVID PURYEAR, and JOHN ROSS. *Tax and Expenditure Limitation in Retrospect and in Prospect*. 32, 2s, 1979, 1-10.
- SHAPIRO, ROBERT J. *Building a Conceptual Baseline for Corporate Tax Reform*. 50, 3, 1997, 507-17.
- SHARKANSKY, IRA. *Some More Thoughts About the Determinants of Government Expenditures*. 20, 2, 1967, 171-9.
- SHARKANSKY, IRA. *A Reply to Professor Harlow*. 21, 2, 1968, 217-9.
- SHARP, ANSEL M. *The Counter-Cyclical Fiscal Role of State Governments During the Thirties*. 11, 2, 1958, 138-45.
- SHAVELL, HENRY. *Taxation Reform in Occupied Japan*. 1, 2, 1948, 127-43.
- SHEFFRIN, STEVEN M. *What Does the Public Believe About Tax Fairness?* 46, 3, 1993, 301-8.
- SHEINER, LOUISE. *Marginal Tax Rates and Health Care Reform*. 47, 3, 1994, 497-517.
- SHELL, KARL. *Notes on the Educational Opportunity Bank*. 23, 2, 1970, 214-20.
- SHELL, KARL, FRANKLIN M. FISHER, DUNCAN K. FOLEY, and ANN F. FRIEDLANDER, in association with JAMES J. BEHR, JR., STANLEY FISCHER, and RAN D. MOSENSON. *The Educational Opportunity Bank: An Economic Analysis of a Contingent Repayment Loan Program for Higher Education*. 21, 1, 1968, 2-45.
- SHELTON, JOHN P. *A Tax Incentive for Stabilizing Business Investment*. 9, 3, 1956, 232-46.
- SHERE, LOUIS. *Federal Corporate Income Tax—Revenue and Reform*. 2, 2, 1949, 110-21.
- SHERE, LOUIS. *A Tax Program for the Philippines*. 4, 2, 1951, 97-115.
- SHERE, LOUIS. *A Tax Program for Puerto Rico*. 6, 1, 1953, 1-18.
- SHERMAN, ROGER. *How Tax Policy Induces Conglomerate Mergers*. 25, 4, 1972, 521-9.
- SHERMAN, ROGER, and THOMAS D. WILLETT. *Regional Development, Externalities and Tax-Subsidy Combinations*. 22, 2, 1969, 291-3.
- SHERWOOD, WILLIAM T. *Tax Administration in Mexico*. 2, 1, 1949, 63-70.
- SHIRLEY, DAVID E. *Income Taxes for Lesser Developed Nations?* 12, 3, 1959, 265-9.
- SHMANSKE, STEPHEN. *Price Discrimination and Congestion*. 44, 4, 1991, 529-32.
- SHOUP, CARL S. *Incidence of the Corporation Income Tax: Capital Structure and Turnover Rates*. 1, 1, 1948, 12-17.
- SHOUP, CARL S. *New York City's Financial Situation and the Transit Fare*. 5, 3, 1952, 218-26.
- SHOUP, CARL S. *The Dividend Exclusion and Credit in the Revenue Code of 1954*. 8, 1, 1955, 136-47.
- SHOUP, CARL S. *Taxation in France*. 8, 4, 1955, 325-44.
- SHOUP, CARL S. *Tax Tension and the British Fiscal System*. 14, 1, 1961, 1-40.

- SHOUP, CARL S. *Consumption Tax, and Wages Type and Consumption Type of Value-Added Tax*. 21, 2, 1968, 153-61.
- SHOUP, CARL S. *Three Fiscal Reports on Colombia: A Review Article*. 26, 1, 1973, 59-63.
- SHOUP, CARL S. *Comments on the International Competition Aspect of Tax Structure Changes*. 41, 3, 1988, 367-8.
- SHOUP, CARL S. *Rules for Distributing a Free Government Service Among Areas of a City*. 42, 2, 1989, 103-21.
- SHOUP, DONALD C. *Financing Public Investment by Deferred Special Assessment*. 33, 4, 1980, 413-29.
- SHREIBER, CHANOCH. *Inequality in the Tax Treatment of Owner-Occupied Homes*. 31, 1, 1978, 101-4.
- SHRODER, MARK. *Approximately Efficient Federal Matching Grants for Subnational Public Assistance*. 45, 2, 1992, 155-65.
- SIEGFRIED, JOHN J. *Effective Average U.S. Corporation Income Tax Rates*. 27, 2, 1974, 245-59.
- SIEGFRIED, JOHN J., and PAUL A. SMITH. *The Distributional Effects of a Sales Tax on Services*. 44, 1, 1991, 41-53.
- SIGAFOOS, ROBERT A. *The Municipal Income Tax—A Janus in Disguise*. 6, 2, 1953, 188-93.
- SILKMAN, RICHARD, and DENNIS R. YOUNG. *X-Efficiency and State Formula Grants*. 35, 3, 1982, 383-97.
- SILVA, FABIO, and JON SONSTELIE. *Did Serrano Cause a Decline in School Spending?* 48, 2, 1995, 199-215.
- SILVERSTEIN, LEONARD L. *Federal Tax Policy for Tax Shelters*. 26, 3, 1973, 347-51.
- SIMET, DONALD P., and ARTHUR D. LYNN, JR. *Interstate Commerce Must Pay Its Way: The Demise of Spector*. 31, 1, 1978, 53-8.
- SIMMS, MARGARET C. *Fiscal Retrenchment: Toward What End?* 32, 2s, 1979, 325-7.
- SIMS, THEODORE S. *Environmental "Remediation" Expenses and a Natural Interpretation of the Capitalization Requirement*. 47, 3, 1994, 703-18.
- SINAI, ALLEN. *New Approaches to Stabilization Policy and the Effects on U.S. Financial Markets*. 34, 3, 1981, 341-72.
- SINAI, ALLEN, ANDREW LIN, and RUSSELL ROBINS. *Taxes, Saving, and Investment: Some Empirical Evidence*. 36, 3, 1983, 321-45.
- SINGER, NEIL M. *The Use of Dummy Variables in Estimating the Income-Elasticity of State Income-Tax Revenues*. 21, 2, 1968, 200-4.
- SINGH, NIRVIKAR. *Rent-Seeking and Peak-Load Pricing of Public Services: An Extension*. 45, 4, 1992, 443-5.
- SINGH, NIRVIKAR, and RAVI THOMAS. *User Charges as a Delegation Mechanism*. 39, 1, 1986, 109-13.
- SINGH NIRVIKAR, and RAVI THOMAS. *User Charges as a Delegation Mechanism: Response*. 40, 2, 1987, 279-82.
- SINGH, NIRVIKAR, and RAVI THOMAS. *Matching Grants Versus Block Grants with Imperfect Information*. 42, 2, 1989, 191-203.

- SINN, HANS-WERNER. *U.S. Tax Reform 1981 and 1986: Impact on International Capital Markets and Capital Flows*. 41, 3, 1988, 327-40.
- SIRMANS, G. STACY, BARRY A. DISKIN, and H. SWINT FRIDAY. *Vertical Inequity in the Taxation of Real Property*. 48, 1, 1995, 71-84.
- SJOQUIST, DAVID L. *The Effect of the Number of Local Governments on Central City Expenditures*. 35, 1, 1982, 79-87.
- SJOQUIST, DAVID L. *Reply and Comment on Palumbo*. 36, 2, 1983, 253-4.
- SJOQUIST, DAVID L., and MARY BETH WALKER. *The Marriage Tax and the Rate and Timing of Marriage*. 48, 4, 1995, 547-58.
- SKINNER, JONATHAN. *Precautionary Saving, Wealth Accumulation, and the Saving Downturn of the 1980s*. 43, 3, 1990, 247-57.
- SKINNER, JONATHAN, and ELLIOTT FISHER. *Regional Disparities in Medicare Expenditures: An Opportunity for Reform*. 50, 3, 1997, 413-25.
- SKINNER, JONATHAN, and JOEL SLEMROD. *An Economic Perspective on Tax Evasion*. 38, 3, 1985, 345-53.
- SKINNER, ROBERT G. *Problems Involved in Alternative Proposals for Integration or Reduction in U.S. Tax: Implementation*. 28, 3, 1975, 368-72.
- SKOURAS, ATHANASSIOS. *On the Analysis of Property Tax Effects on Operating and Investment Decisions of Rental Property Owners*. 26, 1, 1973, 123-5.
- SLEMROD, JOEL. *The Effect of Capital Gains Taxation on Year-End Stock Market Behavior*. 35, 1, 1982, 69-77.
- SLEMROD, JOEL. *Do We Know How Progressive the Income Tax Should Be?* 36, 3, 1983, 361-9.
- SLEMROD, JOEL. *On Effective Tax Rates and Steady-State Tax Revenues*. 40, 1, 1987, 127-32.
- SLEMROD, JOEL. *Rank Reversals and the Tax Elasticity of Capital Gains Realizations*. 42, 4, 1989, 503-7.
- SLEMROD, JOEL. *Professional Opinions About Tax Policy: 1994 and 1934*. 48, 1, 1995, 121-47.
- SLEMROD, JOEL. *The NTJ Hall of Fame*. 50, 4, 1997, 751-2.
- SLEMROD, JOEL, and NIKKI SORUM. *The Compliance Cost of the U.S. Individual Income Tax System*. 37, 4, 1984, 461-74.
- SLEMROD, JOEL, and SHLOMO YITZHAKI. *On Choosing a Flat-Rate Income Tax System*. 36, 1, 1983, 31-44.
- SLITOR, RICHARD E. *The Corporate Income Tax: A Re-evaluation*. 5, 4, 1952, 289-309.
- SLITOR, RICHARD E. *The Role of Corporate Income Taxation*. 7, 3, 1954, 227-39.
- SLITOR, RICHARD E. *Problems of Definition Under the Capital Gains Tax*. 10, 1, 1957, 26-37.
- SLITOR, RICHARD E. *The Carter Proposals on Capital Gains: Economic Effects and Policy Implications for the United States*. 22, 1, 1969, 66-78.
- SMELKER, MARY W. *The Impact of Federal Income and Payroll Taxes on the Distribution of After-Tax Income*. 21, 4, 1968, 448-56.
- SMITH, ALAN H. *Tax Relief for New Industries in Ghana*. 11, 4, 1958, 362-70.

- SMITH, ALAN H. *State Payments to Local Governments in Wisconsin*. 15, 3, 1962, 297-307.
- SMITH, DAN THROOP. *Role of Invested Capital Base in Excess Profits Taxation*. 4, 3, 1951, 208-18.
- SMITH, DAN THROOP. *Corporate Taxation and Common Stock Financing*. 6, 3, 1953, 209-25.
- SMITH, DAN THROOP. *Rejoinder to J. A. Stockfisch*. 7, 2, 1954, 186-8.
- SMITH, DAN THROOP. *Two Years of Republican Tax Policy: An Economic Appraisal*. 8, 1, 1955, 2-11.
- SMITH, DAN THROOP. *Problems in the Taxation of Foreign Income*. 10, 1, 1957, 38-45.
- SMITH, DAN THROOP. *The Functions of Tax Treaties*. 12, 4, 1959, 317-27.
- SMITH, DAVID L. *The Response of State and Local Governments to Federal Grants*. 21, 3, 1968, 349-57.
- SMITH, DAVID L. *Federal Grant Elasticity and Distortion: A Reply*. 22, 4, 1969, 552-3.
- SMITH, DONALD J. *A Comment on IRAs and Keoghs*. 38, 1, 1985, 111-2.
- SMITH, EDWARD K. *Massachusetts Personal Income Tax Revision*. 12, 3, 1959, 239-59.
- SMITH, PAUL E. *Built-in Flexibility of the Individual Income Tax: Quarterly Estimates*. 15, 2, 1962, 194-7.
- SMITH, PETER. *Lessons From the British Poll Tax Disaster*. 44, 4, 1991, 421-36.
- SMITH, R. STAFFORD. *Property Tax Capitalization in San Francisco*. 23, 2, 1970, 177-93.
- SMITH, WILLIAM H. *Electronic Data Processing in the Internal Revenue Service*. 14, 3, 1961, 210-22.
- SMITHIES, ARTHUR W. *The Twin Objectives of Tax Reduction and Reduction of the Budget Deficit*. 8, 1, 1955, 29-35.
- SNOWBARGER, MARVIN, and JOHN KIRK. *A Cross-Sectional Model of Built-In Flexibility, 1954-1969*. 26, 2, 1973, 241-9.
- SNOWBARGER, MARVIN, and STEVE SHERVAIS. *A Study of Factors Influencing the Average Effective Tax Rate on Personal Income, 1954-1965*. 22, 2, 1969, 217-31.
- SNYDER, WAYNE W. *Measuring the Stabilizing Effects of Social Security Programs in Seven Countries, 1955-65*. 23, 3, 1970, 263-73.
- SOBEL, RUSSELL S., and RANDALL G. HOLCOMBE. *Measuring the Growth and Variability of Tax Bases Over the Business Cycle*. 49, 4, 1996, 535-52.
- SOLANO, PAUL L., and STEVEN HOFFMAN. *Municipal Bond Banking: A Comment*. 35, 1, 1982, 117-8.
- SOLEM, JAMES J. *Housing Provisions of the 1986 Tax Reform Act: Can the States Make Them Work?* 40, 3, 1987, 419-29.
- SOLO, ROBERT. *The Incidence of Corporate Income Taxation on Public Utilities*. 6, 3, 1953, 298-300.
- SOLO, ROBERT. *Accumulation, Work Incentive, and the Expenditures Tax*. 9, 3, 1956, 283-7.
- SOLO, ROBERT A. *Economics of the International Base Company*. 14, 1, 1961, 70-80.
- SOLOWAY, ARNOLD M. *The Purchase Tax and Fiscal Policy*. 4, 4, 1951, 304-14.

- SOLTOW, LEE. *The Historic Rise in the Number of Taxpayers in a State with Constant Tax Law*. 8, 4, 1955, 379-81.
- SOLTOW, LEE. *Norwegian and United States Tax Rates and the Distribution of Income*. 16, 2, 1963, 200-5.
- SOLTOW, LEE. *America's First Progressive Tax*. 30, 1, 1977, 53-8.
- SOMERS, HAROLD M. *An Economic Analysis of the Capital Gains Tax*. 1, 3, 1948, 226-32.
- SOMERS, HAROLD M. *The Place of the Corporation Income Tax in the Tax Structure*. 5, 3, 1952, 279-85.
- SOMERS, HAROLD M. *Reconsideration of the Capital Gains Tax*. 13, 4, 1960, 289-309.
- SOMERS, HAROLD M. *Collection of Use Tax: A Viable Alternative*. 21, 3, 1968, 362.
- SOMERS, HAROLD M. *Reply to John F. Due's Comment*. 22, 2, 1969, 302.
- SOMMER, A. A., JR. *New Rules for Municipalities—Maybe*. 29, 3, 1976, 360-7.
- SONSTELIE, JON. *Public School Quality and Private School Enrollments*. 32, 2s, 1979, 343-53.
- SØRENSEN, PETER BIRCH. *Changing Views of the Corporate Income Tax*. 48, 2, 1995, 279-94.
- SPANGLER, RICHARD. *Corporate Dividends as a Stabilizer*. 14, 4, 1961, 398-9.
- SPANGLER, RICHARD. *The Effect of Population Growth Upon State and Local Government Expenditures*. 16, 2, 1963, 193-6.
- SPAULDING, RICHARD C. *Pennsylvania Amends Permissive Local Tax Law*. 2, 3, 1949, 272-7.
- SPEARS, McGEHEE H. *Veterans' Property Tax Exemptions*. 11, 2, 1958, 129-37.
- SPENGLER, JOSEPH J. *Prospective Population and Income Growth and Fiscal Policy*. 3, 1, 1950, 36-63.
- SPERRY, ROBERT. *A Classified, Selective Bibliography on the Administration and Operations of the Internal Revenue Service*. 25, 1, 1972, 65-90.
- SPICER, MICHAEL W. *Civilization at a Discount: The Problem of Tax Evasion*. 39, 1, 1986, 13-20.
- SPICER, MICHAEL W. *The Effect of Tax Evasion on Tax Rates Under Leviathan*. 40, 4, 1987, 625-8.
- SPICER, MICHAEL W. *On Friedrich Hayek and Taxation: Rationality, Rules, and Majority Rule*. 48, 1, 1995, 103-12.
- SPICER, MICHAEL W., and LEE A. BECKER. *Fiscal Inequity and Tax Evasion: An Experimental Approach*. 33, 2, 1980, 171-5.
- SPIRO, MICHAEL H. *On the Tax Incidence of the Pennsylvania Lottery*. 27, 1, 1974, 57-61.
- SPOONER, GILLIAN M. *Effective Tax Rates from Financial Statements*. 39, 3, 1986, 293-306.
- SPROWLS, R. CLAY. *On the Terms of the New York State Lottery*. 23, 1, 1970, 74-82.
- STARK, JOHN R. *Equities in the Financing of Federal Old-Age and Survivors Insurance*. 6, 3, 1953, 286-92.

- STARK, RICHARD C. *An IRS View of Tax Reform Implementation*. 40, 3, 1987, 461-4.
- STEGER, WILBUR A. *Averaging Income for Tax Purposes: A Statistical Study*. 9, 2, 1956, 97-114.
- STEGER, WILBUR A. *The Taxation of Unrealized Capital Gains and Losses: A Statistical Study*. 10, 3, 1957, 266-81.
- STEGER, WILBUR A. *Simulation and Tax Analysis: A Research Proposal*. 14, 3, 1961, 286-301.
- STEINBERG, RICHARD. "Unfair" Competition by Nonprofits and Tax Policy. 44, 3, 1991, 351-64.
- STEINDL, FRANK G. *Fiscal Policy Over the Postwar Business Cycles*. 20, 3, 1967, 258-69.
- STEINER, PETER O. *The Non-Neutrality of Corporate Income Taxation—With and Without Depletion*. 16, 3, 1963, 238-51.
- STEINER, PETER O. *Rejoinder to McDonald*. 17, 1, 1964, 105-7.
- STEPHENS, G. ROSS. *The Suburban Impact of Earnings Tax Policies*. 22, 3, 1969, 313-33.
- STEPHENS, G. ROSS, and HENRY J. SCHMANDT. *Revenue Patterns of Local Governments*. 15, 4, 1962, 432-7.
- STEPHENSON, SUSAN C., and ROGER S. HEWETT. *Strategies for States in Fiscal Competition*. 38, 2, 1985, 219-26.
- STERN, ROBERT M. *The Export Tax on Malayan Rubber—Problems and Policy*. 16, 1, 1963, 81-8.
- STERNLIEB, GEORGE, and ROBERT W. LAKE. *The Dynamics of Real Estate Tax Delinquency*. 29, 3, 1976, 261-71.
- STEUERLE, C. EUGENE. *Building New Wealth by Preserving Old Wealth: Savings and Investment Tax Incentives in the Post War Era*. 36, 3, 1983, 307-19.
- STEUERLE, C. EUGENE. *The Prospects for Tax Reform*. 38, 3, 1985, 291-4.
- STEUERLE, C. EUGENE. *Beyond Paralysis in Health Policy: A Proposal to Focus on Children*. 45, 3, 1992, 357-68.
- STEUERLE, C. EUGENE. *A Principled Approach to Educational Policy*. 50, 2, 1997, 351-65.
- STEUERLE, C. EUGENE, and MICHAEL HARTZMARK. *Individual Income Taxation, 1947-79*. 34, 2, 1981, 145-66.
- STEUERLE, C. EUGENE, and RONALD HOFFMAN. *Tax Expenditures for Health Care*. 32, 2, 1979, 101-15.
- STEUERLE, C. EUGENE, RICHARD McHUGH, and EMIL M. SUNLEY. *Who Benefits from Income Averaging?* 31, 1, 1978, 19-32.
- STEWART, DOUGLAS O. *The Census of Governments' Coefficient of Dispersion*. 30, 1, 1977, 85-8.
- STIGLITZ, JOSEPH E. *The General Theory of Tax Avoidance*. 38, 3, 1985, 325-37.
- STINE, WILLIAM F. *Estimating the Responsiveness of Local Revenue to Intergovernmental Aid*. 38, 2, 1985, 227-34.

- STINE, WILLIAM F. *Is Local Government Revenue Response to Federal Aid Symmetrical? Evidence from Pennsylvania County Governments in an Era of Retrenchment.* 47, 4, 1994, 799-816.
- STOBER, WILLIAM J., and LAURENCE H. FALK. *Property Tax Exemption: An Inefficient Subsidy to Industry.* 20, 4, 1967, 386-94.
- STOBER, WILLIAM J., and LAWRENCE H. FALK. *Industrial Development Bonds as a Subsidy to Industry.* 22, 2, 1969, 232-43.
- STOCKER, FREDERICK D. *State Sponsored Gambling as a Source of Public Revenue.* 25, 3, 1972, 437-41.
- STOCKER, FREDERICK D. *Diversification of the Local Revenue System: Income and Sales Taxes, User Charges, Federal Grants.* 29, 3, 1976, 312-21.
- STOCKER, FREDERICK D., and JOHN C. ELLICKSON. *How Fully Do Farmers Report Their Incomes?* 12, 2, 1959, 116-26.
- STOCKFISCH, J. A. *Common Stock Financing and Tax Capitalization.* 7, 2, 1954, 182-6.
- STOCKFISCH, J. A. *Fees and Service Charges as a Source of City Revenues: A Case Study of Los Angeles.* 13, 2, 1960, 97-121.
- STOCKFISH, J. A. *Value-Added Taxes and the Size of Government: Some Evidence.* 38, 4, 1985, 547-52.
- STOKES, CARL B. *A Mayor's Viewpoint on the Financial Problems of the Cities and Metropolitan Areas and Their Most Likely Solutions.* 24, 3, 1971, 393-7.
- STONE, GOLDIE FRANCES. *Constructive Taxation: Summary of Results of Section 722 of the Excess Profits Tax Law of World War II.* 9, 4, 1956, 354-69.
- STONE, LAWRENCE M. *A Comprehensive Income Tax Base for the U.S.? Implications of the Report of the Royal Commission on Taxation.* 22, 1, 1969, 24-38.
- STOUT, RANDALL S., and EUGENE A. MYERS. *Financing Pennsylvania State Government by Means of Emergency Taxes.* 8, 4, 1955, 408-13.
- STRASMA, JOHN D. *Comparing Taxes in a Common Market: Comment.* 13, 2, 1960, 184-5.
- STRAUSS, ROBERT P. *Overhauling the Federal Aid System: Redesigning General Revenue Sharing and Countercyclical Aid Programs.* 29, 3, 1976, 341-55.
- STRAUSS, ROBERT P. *Fiscal Federalism and the Changing Global Economy.* 43, 3, 1990, 315-20.
- STRAUSS, ROBERT P., and PETER B. HARKINS. *The Impact of Population Undercounts on General Revenue Sharing Allocations in New Jersey and Virginia.* 27, 4, 1974, 617-24.
- STRAUSS, ROBERT P., and KENNETH L. WERTZ. *The Impact of Municipal Electric Profits on Local Public Finance.* 29, 1, 1976, 22-30.
- STRAUSS, ROBERT P., and URIEL WITTENBERG. *Price and Quantity Effects of Tax Reform: An Application to West Virginia.* 40, 1, 1987, 83-94.
- STRUMPEL, BURKHARD. *The Disguised Tax Burden Compliance Costs of German Businessmen and Professionals.* 19, 1, 1966, 70-7.
- STUDENSKI, PAUL, assisted by E.J. BAIKIE. *Federal Grants-in-Aid.* 2, 3, 1949, 193-214.

- SUFRIN, SIDNEY C. *A Note on Tax Exemption in a Developing Economy*. 14, 4, 1961, 400-1.
- SUITS, DANIEL B. *Gambling Taxes: Regressivity and Revenue Potential*. 30, 1, 1977, 19-35.
- SUITS, DANIEL B., and RONALD C. FISHER. *A Balanced Budget Constitutional Amendment: Economic Complexities and Uncertainties*. 38, 4, 1985, 467-77.
- SULLIVAN, RODMAN. *The Whiskey Animus*. 18, 3, 1965, 268-71.
- SUMMERS, LAWRENCE H. *The Case for Corrective Taxation*. 44, 3, 1991, 289-92.
- SUNDELSON, J. WILNER. *Report on Japanese Taxation by the Shoup Mission*. 3, 2, 1950, 104-20.
- SUNLEY, EMIL M., JR. *The 1971 Depreciation Revision: Measures of Effectiveness*. 24, 1, 1971, 19-30.
- SUNLEY, EMIL M., JR. *Towards a More Neutral Investment Tax Credit*. 26, 2, 1973, 209-20.
- SUNLEY, EMIL M., JR. *The Maximum Tax on Earned Income*. 27, 4, 1974, 543-52.
- SUNLEY, EMIL M., JR. *The Choice Between Deductions and Credits*. 30, 2, 1977, 243-7.
- SUNLEY, EMIL M., JR. *Indexing the Income Tax for Inflation*. 32, 3, 1979, 328-32.
- SUNLEY, EMIL M., JR. *Depreciation and Leasing Under the New Tax Law*. 35, 3, 1982, 287-94.
- SUNLEY, EMIL M., JR. *A Note on the Proposed Higher Education Tax Incentive*. 36, 1, 1983, 123-4.
- SUNLEY, EMIL M., JR. *Big Revenue Options—An Overview*. 37, 3, 1984, 261-3.
- SURREY, STANLEY S. *The Pakistan Tax Treaty and "Tax Sparing"*. 11, 2, 1958, 156-67.
- SURREY, STANLEY S. *Computer Technology and Federal Tax Policy*. 19, 3, 1966, 248-58.
- SURREY, STANLEY S. *Reflections on "Integration" of Corporation and Individual Income Taxes*. 28, 3, 1975, 335-40.
- SURREY, STANLEY S. *Tribute to Dr. Laurence N. Woodworth: Two Decades of Federal Tax History Viewed From This Perspective*. 32, 3, 1979, 227-39.
- SURREY, STANLEY S., and WILLIAM F. HELLMUTH. *The Tax Expenditure Budget—Response to Professor Bittker*. 22, 4, 1969, 528-37.
- SWENSEN, PHILIP R. *The Cyclical Behavior of the Net Interest Cost Differential Between General Obligation Bonds and Revenue Bonds*. 27, 1, 1974, 123-40.
- SWENSON, CHARLES W. *Some Preliminary Evidence on Tax-Exempt Municipal Leasing*. 41, 4, 1988, 573-7.
- TAIT, ALAN A. *The Public Sector in Ireland*. 17, 1, 1964, 22-39.
- TAIT, ALAN A., and JOHN F. DUE. *Sales Taxation in Eire, Denmark and Finland*. 18, 3, 1965, 286-96.
- TANNENBAUM, IRA L. *Public Interest Tax Litigation Challenging Substantive IRS Decisions*. 27, 3, 1974, 373-83.
- TANNENWALD, ROBERT. *The Effects of the Tax Reform Act of 1986 on New England's State Income Tax Revenues*. 40, 3, 1987, 445-59.

- TANZI, VITO. *Personal Income Taxation in Latin America: Obstacles and Possibilities*. 19, 2, 1966, 156-62.
- TANZI, VITO. *Tax Systems and Balance of Payments: An Alternative Analysis*. 20, 1, 1967, 39-44.
- TANZI, VITO. *Governments' Approaches to Income Redistribution: An International Comparison*. 21, 4, 1968, 483-6.
- TANZI, VITO. *The Response of Other Industrial Countries to the U.S. Tax Reform Act*. 40, 3, 1987, 339-55.
- TAUBMAN, P. R., and H. RASCHE. *Economic and Tax Depreciation of Office Buildings*. 22, 3, 1969, 334-46.
- TAUSSIG, MICHAEL K. *Economic Aspects of the Personal Income Tax Treatment of Charitable Contributions*. 20, 1, 1967, 1-19.
- TAUSSIG, MICHAEL K. *Negative Income Tax Rates and the Elimination of Poverty: Comment*. 20, 3, 1967, 328-37.
- TAYLOR, MILTON C. *Toward Rationality in a Retail Sales Tax*. 5, 1, 1952, 79-85.
- TAYLOR, MILTON C. *Industrial Tax Exemption in Puerto Rico*. 7, 4, 1954, 359-71.
- TAYLOR, MILTON C. *Income Taxation in the Federation of Malaya*. 14, 2, 1961, 198-204.
- TAYLOR, MILTON C. *Local Income Taxes After Twenty-One Years*. 15, 2, 1962, 113-24.
- TAYLOR, MILTON C. *Tax Policy Goals and Economic Development Under the Alliance for Progress*. 20, 4, 1967, 412-23.
- TAYLOR, MILTON C., and RAYMOND L. RICHMAN. *Fiscal Reform and Development Needs in Panamá*. 17, 2, 1964, 173-86.
- TAYLOR, PETER M. *Savers' Tax Relief: Revisiting a Good Idea*. 46, 3, 1993, 323-9.
- TEEPLES, RONALD K. *A Model of a Matching Grant-In-Aid Program With External Tax Effects*. 22, 4, 1969, 486-95.
- TEEPLES, RONALD K. *Errata Sheets for A Model of a Matching Grant-In-Aid Program with External Tax Effects*. 23, 1, 1970, 115.
- TEMPLE, JUDY. *Limitations on State and Local Government Borrowing for Private Purposes*. 46, 1, 1993, 41-52.
- THATCHER, GEORGE W. *Taxation of Intangible Personal Property in Ohio*. 4, 4, 1951, 351-60.
- THIEL, STUART E. *Policy, Participation and Revenue in Washington State Lotto*. 44, 2, 1991, 225-35.
- THOMAS, WILLIAM S. *Analysis of Pension Cost for Municipalities*. 29, 3, 1976, 234-9.
- THOMASSEN, HENRY. *Circuit Breaking and Life-Cycle Lock-in*. 31, 1, 1978, 59-65.
- THOMASSEN, HENRY. *Tax Reform: The View from the States*. 38, 3, 1985, 295-304.
- THOMPSON, EARL G. *Disclosure and the Tax Reform Act of 1976*. 29, 4, 1976, 391-7.
- THOMPSON, JAMES H. *Effects of Property Tax Limitation in West Virginia*. 4, 2, 1951, 129-38.
- THORSON, DOUGLAS Y. *An Analysis of the Sources of Continued Controversy Over the Tax Treatment of Family Income*. 18, 2, 1965, 113-32.

- THROWER, RANDOLPH W. *Public Interest Litigation to Affect Substantive Decisions*. 27, 3, 1974, 389-93.
- THUROW, LESTER C. *The Theory of Grants-in-Aid*. 19, 4, 1966, 373-7.
- THUROW, LESTER C. *Unconditional Versus Matching Grants: A Reply*. 20, 3, 1967, 346.
- THUROW, LESTER C. *Unconditional Versus Matching Grants: A Further Reply*. 21, 1, 1968, 105.
- THUROW, LESTER C. *Aid to State and Local Governments*. 23, 1, 1970, 23-35.
- THUROW, LESTER C. *Net Worth Taxes*. 25, 3, 1972, 417-23.
- THUROW, LESTER C. *The Economics of Public Finance*. 28, 2, 1975, 185-94.
- THUROW, LESTER C. *An Establishment or an Oligarchy?* 42, 4, 1989, 405-11.
- TIDEMAN, T. NICOLAUS. *A Tax on Land Value is Neutral*. 35, 1, 1982, 109-11.
- TIERNEY, FREDERICK W. *EDP and Tax Administration in New York: Integrated Administration of Different Taxes*. 14, 3, 1961, 232-6.
- TILLINGHAST, DAVID R. *The Carter Commission Report and International Investment Transactions: Integration and Ambiguous Intentions*. 22, 1, 1969, 79-96.
- TILLINGHAST, DAVID R. *The Contributions of Stanley S. Surrey to the International Aspects of Taxation*. 38, 3, 1985, 267-71.
- TOAN, A. B., JR. *Tax Audits—The Special Purpose Auditor Meets EDP*. 14, 3, 1961, 249-57.
- TODER, ERIC, and THOMAS S. NEUBIG. *Revenue Cost Estimates of Tax Expenditures: The Case of Tax-Exempt Bonds*. 38, 3, 1985, 395-414.
- TOWNSEND, ROSWELL G. *Inequalities of Residential Property Taxation in Metropolitan Boston*. 4, 4, 1951, 361-9.
- TRAYLOR, ORBA F. *State Taxation of Production of Blended Spirits*. 2, 2, 1949, 179-84.
- TREACY, JOHN J., and LLOYD W. FRUEH, II. *Power Equalization and the Reform of Public School Finance*. 27, 2, 1974, 285-99.
- TRESTRAIL, RICHARD W. *Forests and the Property Tax—Unsound Accepted Theory*. 22, 3, 1969, 347-56.
- TRESTRAIL, RICHARD W. *An Economic Analysis of the Case Against Ad Valorem Property Taxation in Forestry: Comment*. 33, 1, 1980, 117-8.
- TREZEVANT, ROBERT. *How Did Firms Adjust Their Tax-Deductible Activities in Response to the Economic Recovery Tax Act of 1981?* 47, 2, 1994, 253-71.
- TROSTEL, PHILIP A. *The Effect of Deficit Finance on Human Capital*. 48, 4, 1995, 531-46.
- TUCCILLO, JOHN. *The Impact of a Tax Credit for Housing Lenders on the Housing Finance System*. 30, 2, 1977, 143-56.
- TUCKER, RUFUS S. *Distribution of Tax Burdens in 1948*. 4, 3, 1951, 269-85.
- TUCKER, RUFUS S. *Rebuttal to Richard Musgrave's Article*. 5, 1, 1952, 36-8.
- TURE, NORMAN B. *An Appraisal of New Revenue Sources*. 25, 3, 1972, 451-4.
- TURE, NORMAN B. *Introduction: Overview of the Symposium*. 33, 3, 1980, 245-6.

- TURNBULL, GEOFFREY K. *On the Interpretation of Reduced Form Public Demand Parameter Estimates*. 38, 4, 1985, 567-9.
- TURNBULL, GEOFFREY K. *Reply to Wyckoff*. 40, 1, 1987, 137-8.
- TURNBULL, GEOFFREY K. *Land Taxes, Income Taxes, and Land Use*. 40, 2, 1987, 265-9.
- TURNER, ROBERT W. *Are Taxes Responsible for the Growth in Fringe Benefits?* 40, 2, 1987, 205-20.
- TURNER, ROBERT W. *Fringe Benefits: Should We Milk This Sacred Cow?* 42, 3, 1989, 293-300.
- ULLMAN, AL. *Tax Policy*. 29, 1, 1976, 2-8.
- ULLMAN, AL. *Tribute to Dr. Laurence N. Woodworth*. 32, 3, 1979, 224-5.
- UTGOFF, KATHLEEN P. *Towards a More Rational Pension Tax Policy: Equal Treatment for Small Business*. 44, 3, 1991, 383-91.
- VAN TASSEL, ROGER C. *Conditional Grants-in-Aid for School Construction in Massachusetts*. 13, 3, 1960, 219-31.
- VANBEEK, JAMES R. *A Note on the Impact of Deductibility on the Incidence of a General Sales Tax*. 38, 4, 1985, 577-8.
- VANDERMEULEN, ALICE JOHN. *Capital Gains: Two Tests for the Taxpayer and a Proposal for the President*. 16, 4, 1963, 397-404.
- VANDERMEULEN, ALICE JOHN. *Reform of a State Fee Structure: Principles, Pitfalls, and Proposals for Increasing Revenue*. 17, 4, 1964, 394-402.
- VARS, R. CHARLES., JR. *Equity Trade-offs in Sales Taxation*. 27, 4, 1974, 657-8.
- VARTHOLOMEOS, JOHN. *Corporate Taxes and the United States Balance of Trade: A Comment*. 26, 4, 1973, 653-4.
- VASCHÉ, JON DAVID. *The General Revenue Effects of the California Property Tax Limitation Amendment: A Comment*. 31, 4, 1978, 399-400.
- VASCHÉ, JON DAVID. *Tax Expenditure Reporting—A Comment*. 40, 2, 1987, 255-7.
- VASQUEZ, THOMAS, and CHARLES W. DeSEVE. *State/Local Taxes and Jurisdictional Shifts in Corporate Business Activity: The Complications of Measurement*. 30, 3, 1977, 285-97.
- VEALL, MICHAEL R. *A Note on the Expenditure Tax and Progressivity*. 40, 2, 1987, 259-63.
- VEHORN, CHARLES L. *Market Interaction Between Public and Private Goods: The Demand for Fire Protection*. 32, 1, 1979, 29-39.
- VERDIER, JAMES M. *Relevance of Federal Tax Reform: Comment*. 32, 3, 1979, 419-21.
- VERDIER, JAMES M. *State Provider Assessments to Fund Medicaid*. 46, 3, 1993, 377-83.
- VICKREY, WILLIAM. *Electronic Data Processing and Tax Policy*. 14, 3, 1961, 271-85.
- VISCUSI, W. KIP. *Promoting Smokers' Welfare with Responsible Taxation*. 47, 3, 1994, 547-58.
- VISTNES, JESSICA PRIMOFF. *An Empirical Analysis of Married Women's Retirement Decisions*. 47, 1, 1994, 135-55.

- VOGEL, JOACHIM. *Taxation and Public Opinion in Sweden: An Interpretation of Recent Survey Data*. 27, 4, 1974, 499-513.
- VON FURSTENBERG, GEORGE M. *Individual Income Taxation and Inflation*. 28, 1, 1975, 117-25.
- VON FURSTENBERG, GEORGE M. *Fiscal Deficits: From Business as Usual to a Breach of the Policy Rules?* 36, 4, 1983, 443-57.
- VON MERING, OTTO. *A Note on Planning and Inducement to Work*. 9, 1, 1956, 69-74.
- VROOMAN, DAVID H. *An Economic Analysis of the New York State Lottery*. 29, 4, 1976, 482-9.
- WAGGONNER, JOE D. *Aspects of Legislative Persuasion: Business*. 32, 3, 1979, 290-4.
- WAGNER, RICHARD E. *Optimality in Local Debt Limitation*. 23, 3, 1970, 297-305.
- WAGNER, RICHARD E. *Optimality in Local Debt Limitation: Reply*. 24, 1, 1971, 109-11.
- WAGNER, RICHARD E., and WARREN E. WEBER. *Wagner's Law, Fiscal Institutions, and the Growth of Government*. 30, 1, 1977, 59-68.
- WAHL, JENNY BOURNE. *Tax Treatment of Foreign Exchange Gains and Losses and the Tax Reform Act of 1986*. 42, 1, 1989, 59-68.
- WALD, HASSELL P. *Fiscal Policy, Military Preparedness, and Postwar Inflation*. 2, 1, 1949, 51-62.
- WALD, HASSELL P. *A Survey of the Research and Analysis Activities of the Federal Government in the Field of Taxation*. 6, 1, 1953, 86-95.
- WALDAUER, CHARLES. *Fiscal Interdependence Among Tax Base-Sharing Local Governments: The External Effects of School Aid*. 23, 4, 1970, 457-61.
- WALDAUER, CHARLES. *Comment on "The Variable Rate Value Added Tax as an Anti-Inflation Fiscal Stabilizer"*. 34, 1, 1981, 131-2.
- WALKER, CHARLS E. *Comments on Henry Aaron's Paper*. 36, 3, 1983, 289-91.
- WALKER, JOHN F. *Do Economists Ever Agree? The Case of the Teaching of Excise Tax: Shifting and Incidence*. 27, 2, 1974, 351-5.
- WALLACE, SALLY, MICHAEL WASYLENKO, and DAVID WEINER. *The Distributional Implications of the 1986 Tax Reform*. 44, 2, 1991, 181-98.
- WALLICH, HENRY C. *Rejoinder to Professor Blum's Article*. 18, 4, 1965, 436-8.
- WALLICH, HENRY C. *Taxation of Capital Gains in the Light of Recent Economic Developments*. 18, 2, 1965, 133-50.
- WALLICH, HENRY C. *Rejoinder to Note by Roger Nils Folsom*. 19, 4, 1966, 438-40.
- WALMSLEY, DAVID J. *The Less Developed Country Exclusion From Subpart F*. 22, 3, 1969, 425-30.
- WALSH, MICHAEL J., and JONATHAN D. JONES. *More Evidence on the "Border Tax" Effect: The Case of West Virginia, 1979-84*. 41, 2, 1988, 261-5.
- WALTER, JAMES E. *The Influence of Tax Revisions on Stock Prices*. 7, 3, 1954, 252-60.

- WALTERS, A. A. *How to Make a Benefit of the Burden of National Debt*. 20, 3, 1967, 316-8.
- WALZER, NORMAN. *A Price Index for Municipal Purchases*. 23, 4, 1970, 441-7.
- WALZER, NORMAN, and DAVID BEVERIDGE. *Municipal Employee Benefits: The Intergovernmental Dimension*. 30, 2, 1977, 135-42.
- WANG, LEONARD F. S., and JOHN L. CONANT. *Corporate Tax Evasion and Output Decisions of the Uncertain Monopolist*. 41, 4, 1988, 579-81.
- WARNER, KENNETH E. *Cigarette Excise Taxation and Interstate Smuggling: An Assessment of Recent Activity*. 35, 4, 1982, 483-90.
- WARREN, ALVIN C., JR. *The Timing of Taxes*. 39, 4, 1986, 499-505.
- WASSERMAN, MAX J., and JAMES F. TUCKER. *The U.S. Tax Treaty Program*. 2, 1, 1949, 33-50.
- WASSMER, ROBERT W. *Property Taxation, Property Base, and Property Value: An Empirical Test of the "New View"*. 46, 2, 1993, 135-59.
- WASYLENKO, MICHAEL. *Estimating the Elasticity of State Personal Income Taxes*. 28, 1, 1975, 139-42.
- WASYLENKO, MICHAEL, and THERESE McGUIRE. *Jobs and Taxes: The Effect of Business Climate on States' Employment Growth Rates*. 38, 4, 1985, 497-511.
- WATSON, HARRY. *The 1990 R&D Tax Credit: A Uniform Tax on Inputs and a Subsidy for R&D*. 49, 1, 1996, 93-103.
- WATSON, PHILIP E. *Do We Need a Tax Limit?* 25, 3, 1972, 397-403.
- WATTERS, ELSIE M. *Recent Developments in State Finances: A Clarification*. 36, 4, 1983, 541.
- WEATHERS, MILLEDGE W. *Some Implications of the GATT Rules Governing the Treatment of Domestic Taxes in International Trade: The Case of Germany Since the Currency Reform of 1948*. 23, 1, 1970, 102-11.
- WECKSTEIN, RICHARD S. *Fiscal Reform and Economic Growth*. 17, 4, 1964, 325-30.
- WEICHER, JOHN C. *Determinants of Central City Expenditures: Some Overlooked Factors and Problems*. 23, 4, 1970, 379-96.
- WEICHER, JOHN C. *Aid, Expenditures, and Local Government Structure*. 25, 4, 1972, 573-83.
- WEIDENBAUM, MURRAY L. *The Timing of the Economic Impact of Government Spending*. 12, 1, 1959, 79-85.
- WEIDENBAUM, MURRAY L. *On the Effectiveness of Congressional Control of the Public Purse*. 18, 4, 1965, 370-4.
- WEIDENBAUM, MURRAY L. *Rejoinder to Note by William Brown*. 19, 3, 1966, 332.
- WEIDENBAUM, MURRAY L., and ROBERT L. JOSS. *Alternative Approaches to Revenue Sharing: A Description and Framework for Evaluation*. 23, 1, 1970, 2-22.
- WEIDENBRUCH, PETER P., JR. *Disclosure of Government Tax Information and Action*. 27, 3, 1974, 395-403.
- WEIL, ROLF A. *Property Tax Equalization in Illinois*. 6, 2, 1953, 157-67.
- WEINBERG, DANIEL H. *The Distributional Implications of Tax Expenditures and Comprehensive Income Taxation*. 40, 2, 1987, 237-53.

- WEINER, JOANN M. *Discussion of Papers on Telecommunications Taxation*. 50, 3, 1997, 623-30.
- WEINROBE, MAURICE D. *Corporate Taxes and the United States Balance of Trade*. 24, 1, 1971, 79-86.
- WEINROBE, MAURICE D. *Corporate Taxes and the United States Balance of Trade: Reply*. 26, 4, 1973, 655.
- WEISBACH, DAVID A. *Should a Short Sale Against the Box be a Realization Event?* 50, 3, 1997, 495-506.
- WEISS, RANDALL D. *Effective Corporation Income Tax Rates*. 32, 3, 1979, 380-89.
- WEISS, RANDALL D. *The Tax Reform Act of 1986: Did Congress Love It or Leave It?* 49, 3, 1996, 447-59.
- WELCH, RONALD B. *Measuring the Optimum Size of a Field Audit Staff*. 7, 3, 1954, 210-21.
- WELCH, RONALD B. *Intercounty Equalization in California, Part I*. 10, 1, 1957, 57-66.
- WELCH, RONALD B. *Intercounty Equalization in California, Part II*. 10, 2, 1957, 148-57.
- WELCH, RONALD B. *Some Observations on Assessment Ratio Measurement*. 17, 1, 1964, 13-21.
- WELCH, RONALD B. *Disclosure of Property Tax Information*. 27, 3, 1974, 409-11.
- WELCH, RONALD B. *Property Tax Developments: Modernization, Classification, Site Value Taxation*. 29, 3, 1976, 322-7.
- WELLINK, NOUT. *Sensitivity of Personal Income Tax Revenue*. 27, 2, 1974, 357-60.
- WELLS, ANITA. *Legislative History of Treatment of Capital Gains Under the Federal Income Tax, 1913-1948*. 2, 1, 1949, 12-32.
- WELLS, ANITA. *Legislative History of Excess Profits Taxation in the United States in World Wars I and II*. 4, 3, 1951, 237-54.
- WELLS, F. EUGENE. *A View from Procter & Gamble*. 40, 3, 1987, 469-72.
- WENTZLER, NANCY. *Wealth Neutrality and the Demand for Education: A Comment*. 33, 2, 1980, 237-8.
- WERTHEIMER, ROBERT G. *Tax Incentives in Germany*. 10, 4, 1957, 325-38.
- WERTZ, KENNETH L. *Cigarette Taxation by the American States*. 24, 4, 1971, 487-92.
- WERTZ, KENNETH L. *Allocation By and Output of a Tax-Administering Agency*. 32, 2, 1979, 143-56.
- WESSEL, ROBERT H. *Cincinnati's Income Tax—An Emergency Financing Device*. 9, 1, 1956, 84-90.
- WESSEL, ROBERT H. *Income Taxation and Job Selection*. 11, 1, 1958, 78-83.
- WEST, RICHARD R. *The Relationship Between Changes in Nonfinancial Corporate Holdings of Government Securities and Accrued Income Tax Liabilities—1952-1964*. 19, 1, 1966, 78-85.
- WEST, RICHARD R. *Capital Costs of Cal-Vet Financing: A Reappraisal*. 19, 2, 1966, 210-4.
- WEST, STAN, and JAMES W. RILEY. *How to Succeed in Figuremanship Without Having All the Figures*. 18, 1, 1965, 78-90.

- WESTON, J. FRED. *Incidence and Effects of the Corporate Income Tax*. 2, 4, 1949, 300-15.
- WESTON, J. FRED. *The Measurement of Comparative Tax Burdens of Firms in Different Industries*. 16, 3, 1963, 230-7.
- WETZLER, JAMES W. *The Role of a Value Added Tax in Financing Social Security*. 32, 3, 1979, 334-45.
- WETZLER, JAMES W. *Energy Excise Taxes as Substitutes for Income Taxes*. 33, 3, 1980, 321-9.
- WETZLER, JAMES W. *Tax Reform à la the Bradley-Gephardt Bill*. 37, 3, 1984, 265-70.
- WETZLER, JAMES W. *Federal Tax Policy and the States: Corporate Integration*. 46, 3, 1993, 393-7.
- WETZLER, JAMES W. *Should the U.S. Adopt Formula Apportionment?* 48, 3, 1995, 357-62.
- WHALLEY, JOHN. *Capital Gains Taxation and Interest Rate Changes: An Extension of Paish's Argument*. 32, 1, 1979, 87-91.
- WHALLEY, JOHN. *Capital Gains and Interest Rate Changes: A Reply*. 34, 1, 1981, 141.
- WHALLEY, JOHN. *Basis Linkage in International Tax Treatment of Goods and Capital Income*. 37, 2, 1984, 195-200.
- WHEATCROFT, G. S. A. *The Anti-Avoidance Provisions of the Law of Estate Duty in the United Kingdom*. 10, 1, 1957, 46-56.
- WHEATON, WILLIAM C. *Interstate Differences in the Level of Business Taxation*. 36, 1, 1983, 83-94.
- WHEATON, WILLIAM C. *Interstate Differences in the Level of Business Taxation: A Correction*. 36, 4, 1983, 543.
- WHEATON, WILLIAM C. *The Incidence of Inter-Jurisdictional Differences in Commercial Property Taxes*. 37, 4, 1984, 515-27.
- WHEATON, WILLIAM C. *The Impact of State Taxation on Life Insurance Company Growth*. 39, 1, 1986, 85-95.
- WHITE, DANIEL L. *The Variable Rate Value Added Tax as an Anti-Inflation Fiscal Stabilizer*. 33, 2, 1980, 227-32.
- WHITE, DANIEL L. *The Variable Rate Value Added Tax as an Anti-Inflation Fiscal Stabilizer: A Response*. 34, 1, 1981, 133.
- WHITE, FRED C. *Trade-Off in Growth and Stability in State Taxes*. 36, 1, 1983, 103-14.
- WHITE, KENNETH J. *The Tax Structure and Discrimination Against Working Wives: A Comment*. 26, 1, 1973, 119-22.
- WHITE, MELVIN, and ANNE WHITE. *Impact of Economic Fluctuations on Municipal Finance*. 7, 1, 1954, 17-39.
- WHITE, MELVIN, and ANNE WHITE. *A Model Building Approach to Forecasting the New York City Sales Tax*. 8, 4, 1955, 372-8.
- WHITE, MELVIN, and ANNE WHITE. *Horizontal Inequality in the Federal Income Tax Treatment of Homeowners and Tenants*. 18, 3, 1965, 225-39.

- WHITE, MICHELLE J. *Government Response to Spending Limitations*. 32, 2s, 1979, 201-9.
- WHITE, WILLIAM H. *Illusions in the Marginal Investment Subsidy*. 15, 1, 1962, 26-31.
- WICKES, R. PAUL. *Reforming and Cutting Back the Federal Aid System: Implications for State and Local Governments*. 34, 3, 1981, 319-20.
- WICKS, JOHN H., and MICHAEL N. KILLWORTH. *Administrative and Compliance Costs of State and Local Taxes*. 20, 3, 1967, 309-15.
- WICKS, JOHN H., ROBERT A. LITTLE, and RALPH A. BECK. *A Note on Capitalization of Property Tax Changes*. 21, 3, 1968, 263-5.
- WICKS, JOHN H., and PATRICK G. McDONALD. *Income Distribution of Death Bequest Recipients*. 22, 3, 1969, 408-10.
- WIEGNER, EDWARD A. *Tax Simplification*. 26, 3, 1973, 337-9.
- WILDASIN, DAVID E. *More on the Neutrality of Land Taxation*. 35, 1, 1982, 105-8.
- WILDASIN, DAVID E. *Interstate Tax Competition: A Comment*. 39, 3, 1986, 353-6.
- WILDASIN, DAVID E. *The Demand for Public Goods in the Presence of Tax Exporting*. 40, 4, 1987, 591-601.
- WILDASIN, DAVID E. *The (Apparent) Demise of Sales Tax Deductibility: Issues for Analysis and Policy*. 41, 3, 1988, 381-9.
- WILDE, JAMES A. *The Expenditure Effects of Grant-in-Aid Programs*. 21, 3, 1968, 340-8.
- WILDE, JAMES A. *Grants-in-Aid: The Analytics of Design and Response*. 24, 2, 1971, 143-55.
- WILFORD, WALTON TERRY. *State Tax Stability Criteria and the Revenue-Income Elasticity Coefficient Reconsidered*. 18, 3, 1965, 304-12.
- WILFORD, WALTON TERRY. *A Comment on "The Stability, Growth, and Stabilizing Influence of State Taxes."* 28, 4, 1975, 452-8.
- WILKINS, B. HUGHES. *A Note on the "Gore Amendment."* 18, 3, 1965, 321-6.
- WILLEMSSEN, MICHAEL A. *The Effect Upon the Rate of Private Savings of a Change From a Personal Income Tax to a Personal Expenditure Tax*. 14, 1, 1961, 98-103.
- WILLIAMS, ALAN. *The Finance of Local Government in England and Wales Since 1948, Part I*. 11, 4, 1958, 302-13.
- WILLIAMS, ALAN. *The Finance of Local Government in England and Wales Since 1948, Part II*. 12, 1, 1959, 1-21.
- WILLIAMS, ALAN. *The Finance of Local Government in England and Wales Since 1948, Part III*. 12, 2, 1959, 127-50.
- WILLIAMS, DAVID O., JR. *Simplification of the Federal Tax Laws for Corporations*. 26, 3, 1973, 331-6.
- WILLIAMS, ELLIS T. *Trends in Forest Taxation*. 14, 2, 1961, 113-44.
- WILLIAMS, ELLIS T. *Site Value Taxation—How Does it Relate to Forest Land?* 27, 1, 1974, 29-44.
- WILLIAMS, WILLIAM V. *The Changing Progressivity of the Federal Income Tax*. 17, 4, 1964, 425-9.

- WILLIAMS, WILLIAM V., ROBERT M. ANDERSON, DAVID O. FROEHLE, and KAYE L. LAMB. *The Stability, Growth and Stabilizing Influence of State Taxes*. 26, 2, 1973, 267-74.
- WILLIAMSON, K. M. *Connecticut State Tax Survey*. 2, 4, 1949, 371-4.
- WILLIAMSON, K. M. *The Local Fiscal Problem in Connecticut*. 3, 1, 1950, 82-9.
- WILLIAMSON, SCOTT H. *Tax-Exempt Zero-Coupon Bond Pricing*. 35, 4, 1982, 497-500.
- WILSON, PAUL, and ROBERT CLINE. *State Welfare Reform: Integrating Tax Credits and Income Transfers*. 47, 3, 1994, 655-76.
- WINKLER, DONALD R. *Fiscal Limitations in the Provision of Local Public Services: The Case of Education*. 32, 2s, 1979, 329-42.
- WISEMAN, JACK. *Public Policy and the Investment Tax Credit*. 16, 1, 1963, 36-40.
- WITTE, ANN D., and DIANE F. WOODBURY. *The Effect of Tax Laws and Tax Administration on Tax Compliance: The Case of the U.S. Individual Income Tax*. 38, 1, 1985, 1-13.
- WITTE, JOHN F. *A Long View of Tax Reform*. 39, 3, 1986, 255-60.
- WOLOZIN, HAROLD. *Environmental Quality as Government Largess*. 24, 4, 1971, 501-5.
- WOOD, ROBERT, and NANCY HANRAHAN. *The Corporate Alternative Minimum Tax as a State Revenue Source*. 41, 3, 1988, 445-50.
- WOODARD, F. O. *Rejoinder to Note by John Due*. 21, 2, 1968, 227.
- WOODARD, F. O., and RONALD W. BRADY. *Inductive Evidence of Tax Capitalization*. 18, 2, 1965, 193-201.
- WOODARD, F. O., and VINCENT M. PANICHI. *Investment Influences of the Tax Credit Program*. 18, 3, 1965, 272-6.
- WOODARD, F. O., and HARVEY SEIGELMAN. *Effects of the 1965 Federal Excise Tax Reduction Upon the Prices of Automotive Replacement Parts—A Case Study in Tax Shifting and Pyramiding*. 20, 3, 1967, 250-7.
- WOODWARD, ROBERT S. *The Effectiveness of Intra-Island Industrial Incentives in Puerto Rico*. 27, 2, 1974, 261-73.
- WOODWARD, SUSAN E., and JOHN C. WEICHER. *Goring the Wrong Ox: A Defense of the Mortgage Interest Deduction*. 42, 3, 1989, 301-13.
- WOODWORTH, LAWRENCE N. *The Federal Tax Legislative Process*. 25, 3, 1972, 405-9.
- WOODWORTH, LAURENCE N. *Pension Plans—Remarks*. 27, 3, 1974, 433-4.
- WOODWORTH, LAURENCE N. *Introductory Remarks*. 29, 2, 1976, 233.
- WOODWORTH, LAURENCE N. *General Policy Considerations Affecting the Choice of a Particular Tax Base*. 30, 3, 1977, 231-5.
- WORTHY, K. MARTIN. *Comment on Disclosure of Government Tax Information and Action*. 27, 3, 1974, 405-8.
- WRIGHT, DEIL S., and ROBERT W. MARKER. *A Half-Century of Local Finances: The Case of Iowa*. 17, 3, 1964, 274-91.
- WU, CHUNCHI, and JUNMING HSU. *The Impact of the 1986 Tax Reform on Ex-Dividend Day Volume and Price Behavior*. 49, 2, 1996, 177-92.
- WYCKOFF, PAUL GARY. *A Note on the Effect of a Common Misspecification of the Median Voter Model*. 40, 1, 1987, 133-5.

- YAMAMURA, KOZO. *Tax Burden on Wage Earners in Postwar Japanese Economic Growth*. 19, 1, 1966, 58-69.
- YANIV, GIDEON. *A Note on the Tax-Evading Firm*. 48, 1, 1995, 113-20.
- YINGER, JOHN, and HELEN F. LADD. *The Determinants of State Assistance to Central Cities*. 42, 4, 1989, 413-28.
- YOUNG, KAN H. *The Effects of Taxes and Rates of Return on Foreign Direct Investment in the United States*. 41, 1, 1988, 109-21.
- YOUNG, KAN H. *Reply to Murthy's Comment*. 42, 2, 1989, 209.
- ZAK, ITAI, and NAFTALY S. GLASSMAN. *State Aid, Voter Power and Local Control in Education*. 32, 2s, 1979, 371-3.
- ZETTEL, RICHARD M. *Taxation for Highways in California*. 1, 3, 1948, 207-25.
- ZIEGLER, JOSEPH A. *Interurban Cycle Differentials and Fiscal Behavior*. 25, 1, 1972, 91-5.
- ZIMMER, BASIL G. *Differential Property Taxation in a Metropolitan Area*. 11, 3, 1958, 280-6.
- ZIMMERMAN, DENNIS. *Expenditure-Tax Incidence Studies, Public Higher Education, and Equity*. 26, 1, 1973, 65-70.
- ZIMMERMAN, DENNIS. *On the Relationship Between Public Goods Theory and Expenditure Determinant Studies*. 28, 2, 1975, 227-39.
- ZIMMERMAN, DENNIS. *Resource Misallocation from Interstate Tax Exportation: Estimates of Excess Spending and Welfare Loss in a Median Voter Framework*. 36, 2, 1983, 183-201.
- ZIMMERMAN, DENNIS. *Federal Tax Policy, IDBs and the Market for State and Local Bonds*. 37, 3, 1984, 411-20.
- ZIMMERMAN, DENNIS. *Tax-Exempt Bonds: A Sacred Cow That Gave (Some) Milk*. 42, 3, 1989, 283-92.
- ZIMMERMAN, DENNIS. *Nonprofit Organizations, Social Benefits, and Tax Policy*. 44, 3, 1991, 341-9.
- ZIMMERMAN, DENNIS, and BARBARA MILES. *Substituting Direct Government Lending for Guaranteed Student Loans: How Budget Rules Distorted Economic Decisionmaking*. 47, 4, 1994, 773-87.
- ZIMMERMAN, JOSEPH F. *The Administration Cost of the Syracuse Sales Tax*. 8, 2, 1955, 226-7.
- ZODROW, GEORGE R. *Implementing Tax Reform*. 34, 4, 1981, 401-18.
- ZODROW, GEORGE R. *Erratum on "Implementing Tax Reform."* 35, 4, 1982, 511.
- ZODROW, GEORGE R. *Implementing Tax Reform: The Intergenerational Carryover Problem*. 39, 4, 1986, 419-33.
- ZODROW, GEORGE R. *On the "Traditional" and "New" Views of Dividend Taxation*. 44, 4, 1991, 497-509.
- ZUBROW, REUBEN A. *The Erosion of a State Income Tax*. 13, 1, 1960, 59-68.
- ZUBROW, REUBEN A. *Recent Trends Toward Uniformity in State Personal Income Taxation*. 19, 1, 1966, 86-94.
- ZUBROW, REUBEN A., and ROBERT L. DECKER. *The Taxation of Legalized Gambling in Nevada*. 15, 1, 1962, 71-81.